

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

JANUARY 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=aW5vRWUzNWIZaTQ3cnFwTVpOVVEydz09>
 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 in a panel on the right side of the District's home page at www.pajarosunnymesa.com identified as "Board Meeting" You may submit written comments in writing either at District Offices in person or by email 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 _____

<u>ADMINISTRATIVE STAFF:</u>	General Manager Donald Rosa _____
	Bookkeeper Amy Saldate _____
	Recorder Judy Vazquez-Varela _____
<u>DISTRICT COUNSEL:</u>	Attorney Alan Smith _____

P/SMCSD REGULAR BOARD MEETING AGENDA – January 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 DECEMBER 15, 2022 SPECIAL MEETING

Approval of draft minutes for Special Meeting on 12/15/2022¹

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 _____
- (11/23) Secretary Paul Anderson _____
- (11/25) Assistant Secretary Clinton Miller _____
- (11/23) Treasurer Donald Chesterman _____

- Old Business:

1. NONE

- New Business:

1. REVIEW AND MOTION TO APPROVE DRAFT FINANCIAL REPORTS FOR DECEMBER 2022

- Financial notes
- Report from Staff

-Clarifying and Technical Questions to Staff

-Public Input

-Motion/Second

-Board Deliberation

-Motion to Approve Draft Financial Reports for December 2022

Motioned by: Director _____ Seconded by: Director _____

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 – January 26, 2023

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 _____

2. REVIEW AND MOTION TO APPROVE JANUARY PAYMENTS (CHECK LISTING) AND AUTHORIZATION FOR STAFF TO SIGN CHECKS

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 January payments, and authorizing staff to sign checks

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. District Operations Update: due to COVID-19
 - [Staff Report – January 2023 Storm Event](#)
 - Office remains closed to public; continuing to take payments by phone or drop-off
 - Office is at 100% staffing, with physical distancing requirements met and health screening protocols in place: masks or face coverings are encouraged
2. Robert Haight, District Bond Counsel passed away on Saturday, January 7, 2023
3. Committee Appointments: President Olsen

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

- Standing Committee
 - Finance/Audit Committee
- Ad hoc Committees
 - Ad hoc G.M. Performance Evaluation Committee
 - Ad hoc Pajaro Park Committee
 - Ad hoc Pajaro County Sanitation District Committee

4. Auditor Rotation Requirements

- Email and attachments sent to Jared Penner of Bianchi, Kasavan and Pope, LLP, certified public accountants.
- Email response from Jared Penner of Bianchi, Kasavan and Pope, LLP, certified public accountants.

5. Pajaro County Sanitation District: Update

- Email from J. Erich Rauber, Mo. Co.
- Email from G. M. Don Rosa
- Email from Association of California Water Agencies – Joint Powers Insurance Agency (ACWA-JPIA)
- Email from Eric Tynan, General Manager, Castroville Community Services District
- Report on recent sewer main line break – G.M. Don Rosa

6. Pajaro Park Funding Update: Oral Report from D. Olsen and S. Coplin

- Mo. Co. will fund budget short fall for 2022-2023 fiscal year which is \$35,000

7. On-line Bill Pay program update:

- 118 ratepayers utilized system in December
- 111 have enrolled in autopay

8. District Operations Report**9. Usage Comparison Report 2021/2022**

CLOSED SESSION:**A. General Manager – Performance Evaluation**

- Public Employee Performance Evaluation. Sub. (b)(1) of (§ 54957)
⇒ Title: (General Manager)
- Report Out of Closed Session

MOTION TO ADJOURN

Next Board meeting date: _____

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

Motioned by: Director _____ Seconded by: Director _____

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

Motion passed: _____ Motion Failed: _____

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

Adjournment Time: _____ p.m.

MINUTES

The special meeting of the Pajaro/Sunny Mesa Community Services District Board of Directors via Zoom Video conferencing was called to order at 5:30 pm on December 15, 2022.

ROLL CALL: President Sanford Coplin
Vice President Donald Olsen
Secretary Donald Chesterman
Assistant Secretary Paul Anderson
Treasurer Clinton Miller

ADMINISTRATIVE STAFF: General Manager Donald Rosa
Bookkeeper Amy Saldate
Recorder Judy Vazquez-Varela

ABSENT DIRECTOR(S) & STAFF: None

DISTRICT COUNSEL: Attorney Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: None

PUBLIC COMMENTS: None

CLOSED SESSION: None

Action Items

1. Consider and approve the Minutes of the November 17, 2022, Special Board Meeting

No discussion.

Motion was made by Director Olsen and seconded by Director Miller to approve the Special Board Meeting Minutes of November 17, 2022. Motion carried.

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

OLD BUSINESS:

1. None

NEW BUSINESS: (Action Items)

1. Review and consider approving financial reports for November 2022

Bookkeeper Saldate informed the Board of Directors that the Water Sales were 11 percent under projected monthly budget, which is typical for winter months. The Accounting and

MINUTES OF SPECIAL MEETING – December 15, 2022

Bookkeeping budget was high due to progress billing number 3 for the 2022 Audit. We also saw an increase in the Automotive Repair & Maintenance budget due to new tires purchased for the 2020 Chevy Colorado. We saw an increase in Other Income due to backflow assembly testing completed for calendar year. November's income surpassed the Total Expenses by \$50,007. November's Cash was more than October's Cash by \$54,335. Total November cash on hand was \$902,517. Net income for October was above projected budget by \$40,000 due to backflow testing and Hydrant sales, in conjunction with lower monthly expenses.

The total 90 days balance has increased by about \$111. The 60 day balances have decreased by \$250. The delinquent Springfield customer has brought their balance to \$11,900. One Vierra and one Moss Landing customer have fallen into 90 day delinquency and have been referred to LIWHAP assistance.

Motion was made by Director Olsen and seconded by Director Chesterman to approve the financial reports for November 2022. Motion carried.

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

MONTHLY EXPENDITURES REPORT FOR REVIEW**APPROVAL OF PAYMENTS:**

2. Review and consider approving December 2022 payments and authorization for Staff to sign checks
 1. General Fund 633: Total of \$0.00
 2. Operating Account: Check No. 25269 through Check No. 25294 totaling \$159,223.61
 3. Reserve Account: Total of \$240.00
 4. Street Maintenance Account: Check No. 562 for a total of \$1,085.18
 5. Pajaro Park Account: Total of \$1,475.94
 6. COP 2010 Account: Total of \$0.00
 7. Debt Service Reserve Account: Total of \$0.00

Motion was made by Director Anderson and seconded by Director Miller to approve the December 2022 payments and authorize Staff to sign checks. Motion carried.

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

MINUTES OF SPECIAL MEETING – December 15, 2022

3. 2021-2022 Final Draft Audit Presentation

Board Members received copy of Draft Financial Statements.

Motion was made by Director Anderson and seconded by Director Olsen to approve the 2021-2022 Audit as presented. Motion carried.

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

4. Elect Board Officers for 2023

Operations Manager Vazquez-Varela conducted the Board Officers Election by stating that any member of the Board may nominate themselves or any other member of the Board for any office. After each nomination there can be a discussion and any member can decline or accept nomination. After each discussion Vazquez-Varela called for votes.

- Office: President – Donald Olsen
- Office: Vice President – Sanford Coplin
- Office: Secretary – Paul Anderson
- Office: Assistant Secretary – Clinton Miller
- Office: Treasurer – Donald Chesterman

STAFF/COMMITTEE REPORTS: (Informational Only)

1. District Operations update: due to COVID-19

- Meetings will resume in-person on January 26, 2023 urging participants to wear a mask or face covering.

2. District Office will be closed from December 26 to December 30

- Office will reopen on January 2, 2023. The water operators will work 3 half days to ensure the water systems are fully operational.

3. Pajaro County Sanitation District (PCSD)

- Staff has forwarded the Resolution to Monterey County (Mo. Co.) representative. General Manager Rosa reported on yesterday's brief meeting with Mr. Rauber, Mo. Co. representative. Mo. Co. will slow the process down to review the conditions the District submitted. Mo. Co. has made good head way in the upgrades to the PCSD infrastructure. Mo. Co. is not interested in operations and maintenance they would like to terminate wastewater operations. General Manager Rosa let them know the District is only interested in the PCSD and no other areas. Mo. Co. will not pay for any insurance, and they did not agree to provide a grant writer at no expense to the District. A grant is the only way the District can obtain funds to purchase equipment for

MINUTES OF SPECIAL MEETING – December 15, 2022

operations, Staff is being persistent on this item, Mr. Rauber will check all his resources for a definitive answer in the next meeting.

4. Pajaro Park Funding Update

- Director Coplin reminded the Board of his prior meeting with Supervisor Phillips regarding the request of \$45,000 from the Board of Supervisors (BOS) but would not make it to the agenda in November nor December, hopefully make it to the January agenda. Director Coplin recommended new Board President Olsen to stay in contact with Supervisor Office to make sure the Park funding request make it to the January Agenda.
- Director Coplin attended a Hearing on Tuesday regarding the Agriculture Housing Project in Pajaro, the BOS overturned decision allowing project to move forward. The Agriculture Housing Project Representative had promised the District \$25,000 donation for 10 years toward Operation and Maintenance funding for the Pajaro Park but since their project was modified, lowering the number of units by one third, they will now commit to donating \$25,000 for 5 years. The connection fees will go toward the Capital Improvement Fund.

5. Online Bill Pay Program update

- 119 ratepayers utilized the system in October and 106 have enrolled in autopay. The number of ratepayers utilizing the Bill Pay Program is steadily increasing.

6. District Operations Report

Springfield Planning Grant

- The Environmental work continues. The Extraordinary Development Application for a Combined Development Permit has been deemed complete and will be presented to County Planning Commission hearing on February 22, 2023.

Leak Detection Grant

- The remaining 3 systems have been completed on December 7 and 8, 2022, report was received.

7. Usage Comparison Report 2021/2022

- Water usage is down in all systems by an overall 17.6% for this month compared to last year.

NEXT BOARD MEETING:

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

There being no further business, the Special Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 6:18 pm with motion made by Director Anderson seconded by Director Miller. Motion carried.

MINUTES OF SPECIAL MEETING – December 15, 2022

Respectfully submitted by:

Sanford Coplin, President

Donald Olsen, Vice President

Judith Vazquez-Varela, Recorder

FINANCIAL NOTES - DECEMBER 2022

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	-	Water Revenue: 92% of projected monthly budget
Expenses: Indirect			
5260	Accounting & Bookkeeping	+	Bianchi, Kasavan & Pope: Progress billing #4 for 2022 Audit
5320	Membership Fees & Dues	+	Annual Membership to California Special Districts Association
5330	Telephone	+	Promotional discount expired on office phone account; enrolled in new promo discount for several District accounts
5390	Bank Charges	+	Annual Fee: Safe Deposit Box
5391	Credit Card Transaction Fees	+	Total Merchant Services: Annual Regulatory Fee
Expenses: Direct			
5220	Water System- Repair & Maintenance	+	Arsenic Reduction Media: Langley Leak Repairs: Struve Rd., Stender Ave., Salinas Rd. and Moss Landing North Harbor
5428	COP Bond Expense	+	NBS: Annual Continuing Disclosure Report/ Dissemination
Other Income:			
4341	Lighting Admin Reimbursements	+	Parcel Assessments
4200/4210/ 4280/4340 see Profit & Loss pg. 2	St Maint Reimb, Vega Bond Assmnts, Pro Rata, Utility Lighting Reimb	+	Parcel Assessments
4350	Interest Revenue	+	Interest Earned: US Bank Bonds

Income & Cash Summary

Total Income	Total Expense	Difference
\$207,429.79	\$159,733.13	\$47,696.66
November Cash	December Cash	Difference
\$902,517.21	\$932,797.56	\$30,280.35

1:22 PM

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of December 31, 2022

January 19, 2023

Accrual Basis

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1001 · SCCB - Operating Account	520,964.56
1002 · SCCB Reserve Account	411,833.00
1003 · SCCB - Sick Leave Account	14,451.84
1004 · SCCB - Street Maint Acct	251,952.08
1006 · SCCB-GF 633	20,273.26
1007 · SCCB - Debt Service Reserve	135,937.68
1032 · SCCB-COP Acct	48,494.22
1036 · PSM Pajaro Park Acct	42,727.54
1050 · Cash in County Treasury - DS	41,932.67
1051 · Cash in County Treasury - GF	340,670.56
1052 · US Bank 2021 Gen. Bond -8000	0.56
1054 · US Bank 2021 Gen. Bond -8002	787,631.19
1055 · US Bank 2021 Gen. Bond -8003	10.48
1056 · US Bank 2021 Gen. Bond -8004	7.33
1057 · US Bank 2021 Gen. Bond -8005	94,447.25
1066 · US Bank Vega 2303	147,955.99
1068 · US Bank Vega 2301	1,420.30
1069 · US Bank Vega-2302	540.08
1095 · US Bank Wtr Bond-Res 2204	148,608.94
2201 · US Bank-2015 Wtr Rfd Bd 2201	998.51
	<hr/>
Total Checking/Savings	3,010,858.04
Accounts Receivable	
1110 · Invoice Accounts Recv	2,795.54
1231 · Grants Receivable-A/R	10,666.00
	<hr/>
Total Accounts Receivable	13,461.54
Other Current Assets	
1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	236,726.28
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
	<hr/>
Total Other Current Assets	382,393.49
Total Current Assets	<hr/> 3,406,713.07
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	30,573.05
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

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Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of December 31, 2022

January 19, 2023

Accrual Basis

	Dec 31, 22
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 Imprvtmnt 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	306,988.55
1807.1 · A/D - Langley/VP	-102,916.74
1808 · CIP-Normco	441,727.00
1808.1 · A/D - Normco Tank	-167,091.73
1811 · CIP-Vierra Estate	270,894.86
1811.1 · A/D - Vierra Estates	-72,373.72
1812 · CIP-Moss Landing Water System	374,195.32
1812.1 · A/D - Moss Landing Water	-105,644.55
1814 · CIP-Pajaro	2,257,277.44
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	135,672.31
1821.1 · A/D-Sunny Mesa	-444.00
1822 · CIP-Vega	101,412.34
1822.1 · A/D-Vega	-1,364.00
1823 · CIP-Blackie	46,407.55
1824 · CIP- Generator Project	68,489.00
Total Fixed Assets	11,740,691.96
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	18,650,240.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

1:22 PM

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of December 31, 2022

January 19, 2023

Accrual Basis

	Dec 31, 22
Accounts Payable	
2000 · Accounts Payable	72,393.76
Total Accounts Payable	72,393.76
Credit Cards	
2900 · Wells Fargo- 6120	138.40
2905 · Wells Fargo- 0721	316.98
2910 · Elan	54.93
Total Credit Cards	510.31
Other Current Liabilities	
2005 · Accrued Liabilities	3,748.00
2050 · Accrued Payroll	16,840.03
2100 · Payroll Tax Liabilities	2,658.42
2121 · Customer Security Deposits	23,578.70
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	20,050.00
2225 · Accrued Vacation Liability	27,567.86
2230 · Accrued Sick Leave Liability	33,298.98
2263 · 457b EE Plan Payable	3,715.91
2264 · Employee Insurance Payable	510.11
2265 · EE Aflac Insurance Payable	1,091.03
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.	913.99
Total Other Current Liabilities	202,090.72
Total Current Liabilities	274,994.79
Long Term Liabilities	
2256 · Vehicle Loan Payable	29,289.72
2257 · Reorganization Loan	185,000.00
2350 · Bonds Payable - Water Bond	123,000.00
2355 · Bonds Payable- 2021 Gen. Bond	1,620,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	1,805,000.00
2361 · Bonds Payable-2015 Vega Wtr Rf	3,197,599.67
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	6,963,251.46
Total Liabilities	7,238,246.25
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	5,677,330.02
Net Income	504,946.14
Total Equity	11,411,994.04
TOTAL LIABILITIES & EQUITY	18,650,240.29

Pajaro/Sunny Mesa Community Services District

Profit & Loss

December 2022

	<u>Dec 22</u>
Ordinary Income/Expense	
Income	
4001 · Route 1 - Pajaro	24,406.64
4002 · Route 2 - Pajaro	26,476.20
4003 · Route 3 - Commercial	26,734.39
4004 · Route 4 - Trailer Park	1,454.20
4005 · Route 5 - San Juan Rd Apts	1,193.96
4006 · Route 6 - Sunny Mesa	12,755.86
4007 · Route 7 - CSA 73	14,421.72
4008 · Route 8 - Vega	14,329.16
4010 · Route 10 - Springfield	850.00
4011 · Route 11 - Moss Landing	27,979.71
4012 · Route 12 - Blackie Road	3,453.37
4013 · Route 13 - Normco	29,944.02
4014 · Route 14 - Vierra	5,417.14
4015 · Route 15 - Langley/VP	3,129.35
Total Income	<u>192,545.72</u>
Gross Profit	192,545.72
Expense	
INDIRECT	
5000 · Salaries and Wages	63,593.82
5005 · Administrative Fees	512.28
5030 · Payroll Tax Expense	1,067.64
5050 · Employee Health Insurance	13,535.56
5070 · Employee Retirement	9,657.32
5090 · Other Employee Expense	293.06
5130 · Utilities - Office	372.12
5140 · Building Repair & Maint	492.40
5145 · District Wide Repair & Maint	630.92
5150 · Garbage Service	368.76
5160 · Office Equip Rental	665.16
5165 · Computer Software	931.06
5170 · Office Equipment Repair & Maint	273.83
5240 · Office Supplies	185.76
5245 · Postage	1,000.00
5250 · Legal Expenses	2,450.00
5256 · Interest Exp-Financed Items	127.56
5260 · Accounting & Bookkeeping	5,000.00
5270 · Automotive - Repair & Maint	385.81
5280 · Conferences, Meetings, Seminars	14.99
5320 · Membership Fees and Dues	6,183.00
5330 · Telephone	2,724.08
5340 · Burglar Alarm Monitoring	84.00
5370 · Fuel - Trucks	2,356.53
5390 · Bank Charges	100.00
5391 · Credit Card Transaction Fees	170.20
5XXX · Indirect Allocation	0.00
Total INDIRECT	<u>113,175.86</u>
5190 · Soil and Water Tests	1,057.20
5220 · Water System - Repair & Maint	32,566.31
5225 · Street Maintenance	1,658.32
5231 · Pajaro Park Expense	1,422.08
5310 · Utilities - Well Site	10,870.29
5315 · Utilities - Street Lighting	2,330.14
5426 · Vega Assmnt Bond Expense	2,420.31
5427 · Improvement Project-Springfield	9,653.40
5428 · COP Bond Expense	2,063.47
Total Expense	<u>177,217.38</u>
Net Ordinary Income	15,328.34
Other Income/Expense	
Other Income	

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Pajaro/Sunny Mesa Community Services District

January 19, 2023

Profit & Loss

Accrual Basis

December 2022

	Dec 22
4100 · Late Payment Penalties	444.84
4110 · Hydrant Sales	1,830.54
4200 · Street Maintenance-Reimb	35,609.68
4210 · Vega Bond Assessments	166,959.38
4280 · Pro-Rata Tax Collection Share	14,518.17
4285 · P.V.W.M.A. Collection Fee	2,374.11
4340 · Utility Reimbursements	17,502.30
4341 · Lighting Admin Reimbursements	6,500.00
4350 · Interest Revenue	3,184.58
4355 · Audit/Bookkeeping Reimbursement	350.00
4360 · Legal Counsel Reimbursement	200.00
5794 · Water Bond Assessments	25,398.97
	<hr/>
Total Other Income	274,872.57
Other Expense	
5435 · Improvement Project-Pajaro	245.00
	<hr/>
Total Other Expense	245.00
Net Other Income	<hr/> 274,627.57
Net Income	<hr/> <hr/> 289,955.91

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 December 2022

	Dec 22	Budget	% of Budget	Jul - Dec 22	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 · Route 1 - Pajaro	24,406.64	26,916.66	90.7%	154,561.58	161,500.04	95.7%	323,000.00
4002 · Route 2 - Pajaro	26,476.20	26,500.00	99.9%	159,560.90	159,000.00	100.4%	318,000.00
4003 · Route 3 - Commercial	26,734.39	26,916.66	99.3%	176,622.98	161,500.04	109.4%	323,000.00
4004 · Route 4 - Trailer Park	1,454.20	1,416.66	102.6%	8,775.14	8,500.04	103.2%	17,000.00
4005 · Route 5 - San Juan Rd Apts	1,193.96	1,166.66	102.3%	7,267.12	7,000.04	103.8%	14,000.00
4006 · Route 6 - Sunny Mesa	12,755.86	14,000.00	91.1%	86,457.21	84,000.00	102.9%	168,000.00
4007 · Route 7 - CSA 73	14,421.72	15,833.33	91.1%	97,674.70	95,000.02	102.8%	190,000.00
4008 · Route 8 - Vega	14,329.16	16,416.66	87.3%	101,499.84	98,500.04	103.0%	197,000.00
4010 · Route 10 -Springfield	850.00	833.33	102.0%	5,100.00	5,000.02	102.0%	10,000.00
4011 · Route 11 - Moss Landing	27,979.71	29,083.33	96.2%	180,581.96	174,500.02	103.5%	349,000.00
4012 · Route 12 - Blackie Road	3,453.37	4,083.33	84.6%	25,224.57	24,500.02	103.0%	49,000.00
4013 · Route 13 - Normco	29,944.02	36,333.33	82.4%	217,820.28	218,000.02	99.9%	436,000.00
4014 · Route 14 - Vierra	5,417.14	6,000.00	90.3%	36,680.67	36,000.00	101.9%	72,000.00
4015 · Route 15 - Langley/VP	3,129.35	3,500.00	89.4%	22,072.74	21,000.00	105.1%	42,000.00
Total Income	192,545.72	208,999.95	92.1%	1,279,899.69	1,254,000.30	102.1%	2,508,000.00
Gross Profit	192,545.72	208,999.95	92.1%	1,279,899.69	1,254,000.30	102.1%	2,508,000.00
Expense							
INDIRECT							
5000 · Salaries and Wages	63,593.82	74,500.00	85.4%	410,486.29	447,000.00	91.8%	894,000.00
5005 · Administrative Fees	512.28	516.66	99.2%	3,053.58	3,100.04	98.5%	6,200.00
5030 · Payroll Tax Expense	1,067.64	1,333.33	80.1%	6,709.59	8,000.02	83.9%	16,000.00
5040 · Worker's Comp Insurance	0.00	1,208.33	0.0%	7,233.21	7,250.02	99.8%	14,500.00
5050 · Employee Health Insurance	13,535.56	15,166.66	89.2%	86,789.93	91,000.04	95.4%	182,000.00
5070 · Employee Retirement	9,657.32	11,333.33	85.2%	63,447.94	68,000.02	93.3%	136,000.00
5090 · Other Employee Expense	293.06	250.00	117.2%	1,541.43	1,500.00	102.8%	3,000.00
5120 · Property Taxes	0.00	166.66	0.0%	2,252.62	1,000.04	225.3%	2,000.00
5130 · Utilities - Office	372.12	333.33	111.6%	2,130.98	2,000.02	106.5%	4,000.00
5140 · Building Repair & Maint	492.40	583.33	84.4%	3,297.09	3,500.02	94.2%	7,000.00
5145 · District Wide Repair & Maint	630.92	1,000.00	63.1%	5,049.65	6,000.00	84.2%	12,000.00
5150 · Garbage Service	368.76	375.00	98.3%	2,209.51	2,250.00	98.2%	4,500.00
5160 · Office Equip Rental	665.16	833.33	79.8%	4,010.96	5,000.02	80.2%	10,000.00
5165 · Computer Software	931.06	1,500.00	62.1%	10,705.65	9,000.00	119.0%	18,000.00
5170 · Office Equipment Repair & Maint	273.83	300.00	91.3%	792.63	1,800.00	44.0%	3,600.00
5175 · Small Tools - Repair & Maint.	0.00	83.33	0.0%	307.79	500.02	61.6%	1,000.00
5180 · Casualty Ins/Liability Ins	0.00	3,500.00	0.0%	43,033.42	21,000.00	204.9%	42,000.00
5200 · Billing Supplies	0.00	325.00	0.0%	3,886.73	1,950.00	199.3%	3,900.00
5240 · Office Supplies	185.76	316.66	58.7%	2,101.48	1,900.04	110.6%	3,800.00
5245 · Postage	1,000.00	800.00	125.0%	4,000.00	4,800.00	83.3%	9,600.00
5250 · Legal Expenses	2,450.00	1,416.66	172.9%	4,002.91	8,500.04	47.1%	17,000.00

**Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
December 2022**

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January 19, 2023
Accrual Basis

	Dec 22	Budget	% of Budget	Jul - Dec 22	YTD Budget	% of Budget	Annual Budget
5255 · Interest Expense	0.00	816.66	0.0%	4,856.25	4,900.04	99.1%	9,800.00
5256 · Interest Exp-Financed Items	127.56	333.33	38.3%	831.84	2,000.02	41.6%	4,000.00
5260 · Accounting & Bookkeeping	5,000.00	3,208.33	155.8%	30,500.00	19,250.02	158.4%	38,500.00
5266 · Engineering Svcs-Dist Wide	0.00	1,666.66	0.0%	8,098.50	10,000.04	81.0%	20,000.00
5270 · Automotive - Repair & Maint	385.81	833.33	46.3%	7,583.83	5,000.02	151.7%	10,000.00
5280 · Conferences, Meetings, Seminars	14.99	41.66	36.0%	89.94	250.04	36.0%	500.00
5290 · Travel Expenses	0.00	41.66	0.0%	0.00	250.04	0.0%	500.00
5300 · Books & Subscriptions	0.00	125.00	0.0%	0.00	750.00	0.0%	1,500.00
5305 · Water Conservation Program	0.00	250.00	0.0%	0.00	1,500.00	0.0%	3,000.00
5320 · Membership Fees and Dues	6,183.00	1,666.66	371.0%	10,517.60	10,000.04	105.2%	20,000.00
5326 · Licenses and Certifications	0.00	166.66	0.0%	1,325.00	1,000.04	132.5%	2,000.00
5330 · Telephone	2,724.08	1,416.66	192.3%	11,417.51	8,500.04	134.3%	17,000.00
5340 · Burglar Alarm Monitoring	84.00	75.00	112.0%	384.00	450.00	85.3%	900.00
5370 · Fuel - Trucks	2,356.53	3,583.33	65.8%	18,681.81	21,500.02	86.9%	43,000.00
5390 · Bank Charges	100.00	25.00	400.0%	100.00	150.00	66.7%	300.00
5391 · Credit Card Transaction Fees	170.20	50.00	340.4%	286.99	300.00	95.7%	600.00
5400 · Miscellaneous Expense	0.00	16.66	0.0%	0.00	100.04	0.0%	200.00
6577 · COP Debt Service - Interest	0.00	6,125.00	0.0%	36,647.50	36,750.00	99.7%	73,500.00
Total INDIRECT	113,175.86	136,283.21	83.0%	798,364.16	817,700.74	97.6%	1,635,400.00
5190 · Soil and Water Tests	1,057.20	2,500.00	42.3%	11,352.00	15,000.00	75.7%	30,000.00
5220 · Water System - Repair & Maint	32,566.31	18,750.00	173.7%	89,503.67	112,500.00	79.6%	225,000.00
5265 · Engineering Expenses	0.00	83.33	0.0%	0.00	500.02	0.0%	1,000.00
5310 · Utilities - Well Site	10,870.29	14,166.66	76.7%	90,475.55	85,000.04	106.4%	170,000.00
5325 · Permits	0.00	3,000.00	0.0%	2,388.00	18,000.00	13.3%	36,000.00
5360 · Fuel - Generator	0.00	833.33	0.0%	0.00	5,000.02	0.0%	10,000.00
5428 · COP Bond Expense	2,063.47	291.66	707.5%	4,063.47	1,750.04	232.2%	3,500.00
6565 A · 2021 Bond Expense- Fees	0.00	125.00	0.0%	2,300.00	750.00	306.7%	1,500.00
Total Expense	159,733.13	176,033.19	90.7%	998,446.85	1,056,200.86	94.5%	2,112,400.00
Net Ordinary Income	32,812.59	32,966.76	99.5%	281,452.84	197,799.44	142.3%	395,600.00
Other Income/Expense							
Other Income							
4100 · Late Payment Penalties	444.84	416.66	106.8%	3,098.44	2,500.04	123.9%	5,000.00
4101 · Billing Adjustments	0.00	16.66	0.0%	-712.40	100.04	-712.1%	200.00
4110 · Hydrant Sales	1,830.54	1,250.00	146.4%	12,676.46	7,500.00	169.0%	15,000.00
4115 · Testing Fees	0.00	916.66	0.0%	11,390.00	5,500.04	207.1%	11,000.00
4140 · Connection Fees	0.00	616.66	0.0%	43,797.00	3,700.04	1,183.7%	7,400.00
4141 · Application Fees	0.00	45.83	0.0%	650.00	275.02	236.3%	550.00
4146 · Other Fees	0.00	33.33	0.0%	0.00	200.02	0.0%	400.00
4285 · P.V.W.M.A. Collection Fee	2,374.11	2,416.66	98.2%	15,534.74	14,500.04	107.1%	29,000.00
4300 · Collection of Previous W/O Acct	0.00	20.83	0.0%	0.00	125.02	0.0%	250.00

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 December 2022

	Dec 22	Budget	% of Budget	Jul - Dec 22	YTD Budget	% of Budget	Annual Budget
4305 · Miscellaneous Revenue	0.00	83.33	0.0%	306.00	500.02	61.2%	1,000.00
4341 · Lighting Admin Reimbursements	6,500.00	1,083.33	600.0%	6,500.00	6,500.02	100.0%	13,000.00
4346 · District 25% Overhead Fee	0.00	41.66	0.0%	0.00	250.04	0.0%	500.00
4350 · Interest Revenue	3,184.58	12.50	25,476.6%	11,915.02	75.00	15,886.7%	150.00
4355 · Audit/Bookkeeping Reimbursement	350.00	58.33	600.0%	350.00	350.02	100.0%	700.00
4360 · Legal Counsel Reimbursement	200.00	33.33	600.1%	200.00	200.02	100.0%	400.00
Total Other Income	14,884.07	7,045.77	211.2%	105,705.26	42,275.38	250.0%	84,550.00
Net Other Income	14,884.07	7,045.77	211.2%	105,705.26	42,275.38	250.0%	84,550.00
Net Income	47,696.66	40,012.53	119.2%	387,158.10	240,074.82	161.3%	480,150.00

AGING REPORT: DECEMBER 2022

ALL SYSTEMS: Aging Balance as of 1/1/23

Balance	Current	30 Days	60 Days	90 Days
\$227,897.20	\$186,066.18	\$23,938.77	\$5,244.27	\$12,647.98

Notes:

The total 90 day+ balance has increased by \$343.47

Three customers who are 90 days delinquent have applied for LIWHAP. The District has received confirmation of approval for one of the applications and payment will be issued soon. The process from application to approval for this program can take 3-4 months. Staff has continued to refer delinquent customers to seek assistance through LIWHAP.

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
 December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		01/09/2023	Deluxe for Business	1001 · SCCB - Operating Account		-210.62
				5240 · Office Supplies	-210.62	210.62
TOTAL					-210.62	210.62
Bill Pmt -Check	A	01/10/2023	Soil Control Lab- ACH	1001 · SCCB - Operating Account		-870.00
Bill	21200...	12/06/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21200...	12/06/2022		5190 · Soil and Water Tests	-87.00	87.00
Bill	21200...	12/06/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-87.00	87.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21201...	12/07/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21202...	12/13/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21203...	12/14/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21203...	12/14/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21203...	12/14/2022		5190 · Soil and Water Tests	-29.00	29.00
Bill	21203...	12/14/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21203...	12/15/2022		5190 · Soil and Water Tests	-58.00	58.00
Bill	21205...	12/21/2022		5190 · Soil and Water Tests	-29.00	29.00
TOTAL					-870.00	870.00
Check	A/P	12/19/2022	Santa Cruz County Bank	1001 · SCCB - Operating Account		-100.00
				5390 · Bank Charges	-100.00	100.00
TOTAL					-100.00	100.00
Check	AP	12/19/2022	Santa Cruz County Bank	1001 · SCCB - Operating Account		-623.25
				2256 · Vehicle Loan Payable	-569.52	569.52
				5256 · Interest Exp-Financed Items	-53.73	53.73
TOTAL					-623.25	623.25
Check	AP	12/19/2022	Total Merchant Services	1001 · SCCB - Operating Account		-0.25
				5391 · Credit Card Transaction Fees	-0.25	0.25
TOTAL					-0.25	0.25
Bill Pmt -Check	AP	12/22/2022	A. L. Lease Company, Inc.-Online	1001 · SCCB - Operating Account		-142.85
Bill	156820	12/15/2022		5220 · Water System - Repair & Maint	-121.05	121.05
Bill	157003	12/21/2022		5220 · Water System - Repair & Maint	-21.80	21.80
TOTAL					-142.85	142.85
Bill Pmt -Check	AP	12/22/2022	ACWA-JPIA (med ins)-ACH	1001 · SCCB - Operating Account		-15,011.68
Bill	06969...	12/07/2022		5050 · Employee Health Insurance	-13,535.56	13,535.56
				2264 · Employee Insurance Payable	-1,476.12	1,476.12
TOTAL					-15,011.68	15,011.68
Bill Pmt -Check	AP	12/22/2022	AT&T 0646-Online	1001 · SCCB - Operating Account		-283.83
Bill	12/5/2...	12/05/2022		5310 · Utilities - Well Site	-283.83	283.83
TOTAL					-283.83	283.83
Bill Pmt -Check	AP	12/22/2022	AT&T 1782-Online	1001 · SCCB - Operating Account		-33.97
Bill	12/7/2...	12/07/2022		5310 · Utilities - Well Site	-33.97	33.97

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January 23, 2023

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-33.97	33.97
Bill Pmt -Check	AP	12/22/2022	AT&T 2627-Online	1001 · SCCB - Operating Account		-33.97
Bill	12/7/2...	12/07/2022		5310 · Utilities - Well Site	-33.97	33.97
TOTAL					-33.97	33.97
Bill Pmt -Check	AP	12/22/2022	AT&T 3439-Online	1001 · SCCB - Operating Account		-33.97
Bill	DEC ...	12/01/2022		5310 · Utilities - Well Site	-33.97	33.97
TOTAL					-33.97	33.97
Bill Pmt -Check	AP	12/22/2022	AT&T 3912-Online	1001 · SCCB - Operating Account		-2,047.67
Bill	DEC ...	12/01/2022		5330 · Telephone	-2,047.67	2,047.67
TOTAL					-2,047.67	2,047.67
Bill Pmt -Check	AP	12/22/2022	AT&T 5283-Online	1001 · SCCB - Operating Account		-28.92
Bill	12/11/...	12/11/2022		5310 · Utilities - Well Site	-28.92	28.92
TOTAL					-28.92	28.92
Bill Pmt -Check	AP	12/22/2022	AT&T 6542-Online	1001 · SCCB - Operating Account		-66.51
Bill	12/7/2...	12/07/2022		5310 · Utilities - Well Site	-66.51	66.51
TOTAL					-66.51	66.51
Bill Pmt -Check	AP	12/22/2022	California Special Districts Assoc-Onl...	1001 · SCCB - Operating Account		-6,183.00
Bill	2023 ...	12/01/2022		5320 · Membership Fees and Dues	-6,183.00	6,183.00
TOTAL					-6,183.00	6,183.00
Bill Pmt -Check	AP	12/22/2022	Elan-Online	1001 · SCCB - Operating Account		-742.97
Bill	Dec 2...	12/16/2022		2910 · Elan	-742.97	742.97
TOTAL					-742.97	742.97
Bill Pmt -Check	AP	12/22/2022	Optimum Business Services	1001 · SCCB - Operating Account		-273.83
Bill	IN38139	12/16/2022		5170 · Office Equipment Repair & Maint	-273.83	273.83
TOTAL					-273.83	273.83
Bill Pmt -Check	AP	12/22/2022	PG&E 0819-Online	1001 · SCCB - Operating Account		-7,213.71
Bill	11/3/2...	12/06/2022		5310 · Utilities - Well Site	-2,636.43	2,636.43
				5310 · Utilities - Well Site	-2,478.29	2,478.29
				5310 · Utilities - Well Site	-148.18	148.18
				5310 · Utilities - Well Site	-714.33	714.33
				5310 · Utilities - Well Site	-257.39	257.39
				5315 · Utilities - Street Lighting	-94.87	94.87
				5310 · Utilities - Well Site	-884.22	884.22
TOTAL					-7,213.71	7,213.71
Bill Pmt -Check	AP	12/22/2022	Pollard Water-Online	1001 · SCCB - Operating Account		-29.66
Bill	02269...	12/07/2022		5145 · District Wide Repair & Maint	-29.66	29.66
TOTAL					-29.66	29.66
Bill Pmt -Check	AP	12/22/2022	Pure Water- ACH	1001 · SCCB - Operating Account		-9,413.40
Bill	407502	12/01/2022	State Water Resources Control Board	5427 · Improvement Project-Springfield	-7,168.80	7,168.80

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	407501	12/01/2022	State Water Resources Control Board	5427 · Improvement Project-Springfield	-2,244.60	2,244.60
TOTAL					-9,413.40	9,413.40
Bill Pmt -Check	AP	12/22/2022	Singh Computech- ACH	1001 · SCCB - Operating Account		-297.50
Bill	9520	12/13/2022		5165 · Computer Software	-297.50	297.50
TOTAL					-297.50	297.50
Bill Pmt -Check	AP	12/22/2022	Staples Credit Plan-Online	1001 · SCCB - Operating Account		-185.76
Bill	DEC. ...	12/09/2022		5240 · Office Supplies	-185.76	185.76
TOTAL					-185.76	185.76
Bill Pmt -Check	AP	12/22/2022	TIAA Commercial Finance, Inc.	1001 · SCCB - Operating Account		-194.40
Bill	92863...	12/08/2022		5160 · Office Equip Rental	-194.40	194.40
TOTAL					-194.40	194.40
Bill Pmt -Check	AP	12/22/2022	Wells Fargo- 6120 ONLINE	1001 · SCCB - Operating Account		-148.39
Bill		12/11/2022		2900 · Wells Fargo- 6120	-148.39	148.39
TOTAL					-148.39	148.39
Bill Pmt -Check	AP	12/22/2022	Wells Fargo 0721-Online	1001 · SCCB - Operating Account		-359.40
Bill		12/11/2022		2905 · Wells Fargo- 0721	-359.40	359.40
TOTAL					-359.40	359.40
Bill Pmt -Check	AP	12/22/2022	WorkWell Medical Group	1001 · SCCB - Operating Account		-180.00
Bill	EM00...	11/18/2022		5090 · Other Employee Expense	-180.00	180.00
TOTAL					-180.00	180.00
Check	AP	12/27/2022	Total Merchant Services	1001 · SCCB - Operating Account		-0.25
				5391 · Credit Card Transaction Fees	-0.25	0.25
TOTAL					-0.25	0.25
Check	AP	12/31/2022	Total Merchant Services	1001 · SCCB - Operating Account		-163.95
				5391 · Credit Card Transaction Fees	-14.95	14.95
				5391 · Credit Card Transaction Fees	-149.00	149.00
TOTAL					-163.95	163.95
Check	AP	01/06/2023	Total Merchant Services	1001 · SCCB - Operating Account		-0.25
				5391 · Credit Card Transaction Fees	-0.25	0.25
TOTAL					-0.25	0.25
Check	AP	01/06/2023	FP Mailing Solutions-Online	1001 · SCCB - Operating Account		-500.00
				5245 · Postage	-500.00	500.00
TOTAL					-500.00	500.00
Check	AP	01/09/2023	Total Merchant Services	1001 · SCCB - Operating Account		-0.50
				5391 · Credit Card Transaction Fees	-0.50	0.50
TOTAL					-0.50	0.50
Bill Pmt -Check	AP	01/10/2023	Bianchi Kasavan & Pope-Online	1001 · SCCB - Operating Account		-5,000.00

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Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	01109...	12/15/2022		5260 · Accounting & Bookkeeping	-5,000.00	5,000.00
TOTAL					-5,000.00	5,000.00
Bill Pmt -Check	AP	01/10/2023	California Tire Mobil Service- Online	1001 · SCCB - Operating Account		-20.00
Bill	58409	12/23/2022		5270 · Automotive - Repair & Maint	-20.00	20.00
TOTAL					-20.00	20.00
Bill Pmt -Check	AP	01/10/2023	Corbin Willits Systems-Online	1001 · SCCB - Operating Account		-485.17
Bill	000C...	12/15/2022		5165 · Computer Software	-485.17	485.17
TOTAL					-485.17	485.17
Bill Pmt -Check	AP	01/10/2023	PG&E 1438-Online	1001 · SCCB - Operating Account		-1,276.84
Bill	11/23/...	12/23/2022		5310 · Utilities - Well Site	-1,276.84	1,276.84
TOTAL					-1,276.84	1,276.84
Bill Pmt -Check	AP	01/10/2023	PG&E 6022-Online	1001 · SCCB - Operating Account		-16.03
Bill	11/19/...	12/19/2022		5315 · Utilities - Street Lighting	-16.03	16.03
TOTAL					-16.03	16.03
Bill Pmt -Check	AP	01/10/2023	PG&E 6857-Online	1001 · SCCB - Operating Account		-4,437.82
Bill	11/28/...	12/27/2022		5310 · Utilities - Well Site	-1,081.73	1,081.73
				5310 · Utilities - Well Site	-783.75	783.75
				5130 · Utilities - Office	-259.40	259.40
				5310 · Utilities - Well Site	-93.70	93.70
				5315 · Utilities - Street Lighting	-2,219.24	2,219.24
TOTAL					-4,437.82	4,437.82
Bill Pmt -Check	AP	01/10/2023	WM / Carmel Marina - Office-Online	1001 · SCCB - Operating Account		-368.76
Bill	98264...	01/01/2023		5150 · Garbage Service	-368.76	368.76
TOTAL					-368.76	368.76
Bill Pmt -Check	AP	01/10/2023	Ace Hardware Watsonville- ACH	1001 · SCCB - Operating Account		-31.79
Bill	219203	12/13/2022		5145 · District Wide Repair & Maint	-4.49	4.49
Bill	219457	12/23/2022		5145 · District Wide Repair & Maint	-27.30	27.30
TOTAL					-31.79	31.79
Bill Pmt -Check	AP	01/10/2023	Ace Hardware Prunedale- ACH	1001 · SCCB - Operating Account		-28.05
Bill	05666...	12/15/2022		5220 · Water System - Repair & Maint	-28.05	28.05
TOTAL					-28.05	28.05
Bill Pmt -Check	AP	01/10/2023	Century Environmental Services	1001 · SCCB - Operating Account		-8,360.00
Bill	4400	12/19/2022		5220 · Water System - Repair & Maint	-8,360.00	8,360.00
TOTAL					-8,360.00	8,360.00
Bill Pmt -Check	AP	01/10/2023	Gutierrez Consultants- ACH	1001 · SCCB - Operating Account		-245.00
Bill	1734	12/27/2022		5435 · Improvement Project-Pajaro	-245.00	245.00
TOTAL					-245.00	245.00
Bill Pmt -Check	AP	01/10/2023	ICONIX Waterworks (US), Inc- ACH	1001 · SCCB - Operating Account		-209.44

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Pajaro/Sunny Mesa Community Services District
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Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	U221...	12/16/2022		5220 · Water System - Repair & Maint	-209.44	209.44
TOTAL					-209.44	209.44
Bill Pmt -Check	AP	01/10/2023	Mid Valley Supply- ACH	1001 · SCCB - Operating Account		-1,320.52
Bill	I267357	12/01/2022		5220 · Water System - Repair & Maint 5231 · Pajaro Park Expense	-391.23 -53.74	444.97 61.12
Bill	I267484	12/07/2022		5220 · Water System - Repair & Maint 5145 · District Wide Repair & Maint	-111.24 -152.49	111.24 152.49
Bill	I267596	12/14/2022		5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint	-166.86 -166.86	166.86 166.86
Bill	I267681	12/20/2022		5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint	-55.62 -222.48	55.62 222.48
TOTAL					-1,320.52	1,381.64
Bill Pmt -Check	AP	01/10/2023	MBAS- ACH	1001 · SCCB - Operating Account		-187.20
Bill	22112...	12/08/2022		5190 · Soil and Water Tests	-46.80	46.80
Bill	22120...	12/15/2022		5190 · Soil and Water Tests	-46.80	46.80
Bill	22121...	12/19/2022		5190 · Soil and Water Tests	-93.60	93.60
TOTAL					-187.20	187.20
Bill Pmt -Check	AP	01/10/2023	NBS- ACH	1001 · SCCB - Operating Account		-2,063.47
Bill	20221...	12/21/2022		5428 · COP Bond Expense	-2,063.47	2,063.47
TOTAL					-2,063.47	2,063.47
Bill Pmt -Check	AP	01/10/2023	Orkin Pest Control- ACH	1001 · SCCB - Operating Account		-108.00
Bill	391521	12/14/2022		5140 · Building Repair & Maint	-108.00	108.00
TOTAL					-108.00	108.00
Bill Pmt -Check	AP	01/10/2023	PARS- ACH	1001 · SCCB - Operating Account		-512.28
Bill	52083	12/08/2022		5005 · Administrative Fees	-512.28	512.28
TOTAL					-512.28	512.28
Bill Pmt -Check	AP	01/10/2023	Santa Cruz Answering Service-ACH	1001 · SCCB - Operating Account		-95.20
Bill	1009 ...	12/22/2022		5330 · Telephone	-95.20	95.20
TOTAL					-95.20	95.20
Bill Pmt -Check	AP	01/10/2023	Sturdy Oil Company- ACH	1001 · SCCB - Operating Account		-2,238.26
Bill	CL88...	12/15/2022		5370 · Fuel - Trucks	-1,327.97	1,327.97
Bill	CL88...	12/31/2022		5370 · Fuel - Trucks	-910.29	910.29
TOTAL					-2,238.26	2,238.26
Bill Pmt -Check	AP	01/10/2023	Tom's Site Service- ACH	1001 · SCCB - Operating Account		-208.49
Bill	75688	12/31/2022		5145 · District Wide Repair & Maint	-208.49	208.49
TOTAL					-208.49	208.49
Bill Pmt -Check	AP	01/10/2023	Townsend's Auto Parts- ACH	1001 · SCCB - Operating Account		-40.05
Bill	T-197...	12/09/2022		5270 · Automotive - Repair & Maint	-40.05	48.04
TOTAL					-40.05	48.04
Bill Pmt -Check	AP	01/10/2023	Mission Uniform Service-Online	1001 · SCCB - Operating Account		-191.04
Bill	51830...	12/05/2022		5140 · Building Repair & Maint	-47.76	47.76
Bill	51835...	12/12/2022		5140 · Building Repair & Maint	-47.76	47.76
Bill	51838...	12/19/2022		5140 · Building Repair & Maint	-47.76	47.76

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Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	51842...	12/26/2022		5140 · Building Repair & Maint	-47.76	47.76
TOTAL					-191.04	191.04
Bill Pmt -Check	AP	01/10/2023	Aramark- ACH	1001 · SCCB - Operating Account		-193.36
Bill	51101...	12/02/2022		5140 · Building Repair & Maint	-48.34	48.34
Bill	51101...	12/09/2022		5140 · Building Repair & Maint	-48.34	48.34
Bill	51101...	12/16/2022		5140 · Building Repair & Maint	-48.34	48.34
Bill	51101...	12/23/2022		5140 · Building Repair & Maint	-48.34	48.34
TOTAL					-193.36	193.36
Bill Pmt -Check	AP	01/10/2023	Valvoline	1001 · SCCB - Operating Account		-118.76
Bill	56050	12/27/2022		5270 · Automotive - Repair & Maint	-118.76	118.76
TOTAL					-118.76	118.76
Check	AP	01/19/2023	Santa Cruz County Bank	1001 · SCCB - Operating Account		-623.25
				2256 · Vehicle Loan Payable	-570.31	570.31
				5256 · Interest Exp-Financed Items	-52.94	52.94
TOTAL					-623.25	623.25
Check	AP	01/23/2023	Total Merchant Services	1001 · SCCB - Operating Account		-0.25
				5391 · Credit Card Transaction Fees	-0.25	0.25
TOTAL					-0.25	0.25
Bill Pmt -Check	AP	01/23/2023	AT&T 0646-Online	1001 · SCCB - Operating Account		-188.84
Bill	1/5/23...	01/05/2023		5310 · Utilities - Well Site	-188.84	188.84
TOTAL					-188.84	188.84
Bill Pmt -Check	AP	01/23/2023	AT&T 1782-Online	1001 · SCCB - Operating Account		-34.04
Bill	1/7/23...	01/07/2023		5310 · Utilities - Well Site	-34.04	34.04
TOTAL					-34.04	34.04
Bill Pmt -Check	AP	01/23/2023	AT&T 2043-Online	1001 · SCCB - Operating Account		-264.23
Bill	DEC ...	12/26/2022		5330 · Telephone	-264.23	264.23
TOTAL					-264.23	264.23
Bill Pmt -Check	AP	01/23/2023	AT&T 2627-Online	1001 · SCCB - Operating Account		-34.04
Bill	1/7/23...	01/07/2023		5310 · Utilities - Well Site	-34.04	34.04
TOTAL					-34.04	34.04
Bill Pmt -Check	AP	01/23/2023	AT&T 3439-Online	1001 · SCCB - Operating Account		-34.04
Bill	JAN 2...	01/01/2023		5310 · Utilities - Well Site	-34.04	34.04
TOTAL					-34.04	34.04
Bill Pmt -Check	AP	01/23/2023	AT&T 3912-Online	1001 · SCCB - Operating Account		-1,183.16
Bill	JAN 2...	01/01/2023		5330 · Telephone	-1,183.16	1,183.16
TOTAL					-1,183.16	1,183.16
Bill Pmt -Check	AP	01/23/2023	AT&T 5283-Online	1001 · SCCB - Operating Account		-129.80
Bill	1/11/2...	01/11/2023		5310 · Utilities - Well Site	-129.80	129.80

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-129.80	129.80
Bill Pmt -Check	AP	01/23/2023	AT&T 6542-Online	1001 · SCCB - Operating Account		-66.65
Bill	1/7/22...	01/07/2023		5310 · Utilities - Well Site	-66.65	66.65
TOTAL					-66.65	66.65
Bill Pmt -Check	AP	01/23/2023	California Tire Mobil Service- Online	1001 · SCCB - Operating Account		-1,060.00
Bill	58498	01/06/2023		5270 · Automotive - Repair & Maint	-1,060.00	1,060.00
TOTAL					-1,060.00	1,060.00
Bill Pmt -Check	AP	01/23/2023	Data Flow Business Systems-Online	1001 · SCCB - Operating Account		-12.50
Bill	349250	01/03/2023		5170 · Office Equipment Repair & Maint	-12.50	12.50
TOTAL					-12.50	12.50
Bill Pmt -Check	AP	01/23/2023	Elan-Online	1001 · SCCB - Operating Account		-224.85
Bill	Jan 2...	01/05/2023		2910 · Elan	-224.85	224.85
TOTAL					-224.85	224.85
Bill Pmt -Check	AP	01/23/2023	Grunsky Law Firm	1001 · SCCB - Operating Account		-851.50
Bill	Inv. 1...	01/04/2023		5250 · Legal Expenses	-851.50	851.50
TOTAL					-851.50	851.50
Bill Pmt -Check	AP	01/23/2023	Monterey One Water- Online	1001 · SCCB - Operating Account		-25.73
Bill	JAN 2...	12/31/2022		5130 · Utilities - Office	-25.73	25.73
TOTAL					-25.73	25.73
Bill Pmt -Check	AP	01/23/2023	PG&E 0819-Online	1001 · SCCB - Operating Account		-6,302.15
Bill	12/6/2...	01/05/2023		5310 · Utilities - Well Site	-2,774.56	2,774.56
				5310 · Utilities - Well Site	-1,846.69	1,846.69
				5310 · Utilities - Well Site	-104.74	104.74
				5310 · Utilities - Well Site	-610.56	610.56
				5310 · Utilities - Well Site	-190.72	190.72
				5315 · Utilities - Street Lighting	-94.94	94.94
				5310 · Utilities - Well Site	-679.94	679.94
TOTAL					-6,302.15	6,302.15
Bill Pmt -Check	AP	01/23/2023	Staples Credit Plan-Online	1001 · SCCB - Operating Account		-352.67
Bill	JAN. ...	01/09/2023		5240 · Office Supplies	-352.67	352.67
TOTAL					-352.67	352.67
Bill Pmt -Check	AP	01/23/2023	Wells Fargo- 6120 ONLINE	1001 · SCCB - Operating Account		-148.39
Bill	Jan St...	01/19/2023		2900 · Wells Fargo- 6120	-148.39	148.39
TOTAL					-148.39	148.39
Bill Pmt -Check	AP	01/23/2023	Wells Fargo 0721-Online	1001 · SCCB - Operating Account		-331.97
Bill	Jan St...	01/19/2023		2905 · Wells Fargo- 0721	-331.97	331.97
TOTAL					-331.97	331.97
Bill Pmt -Check	AP	01/23/2023	ACWA-JPIA (med ins)-ACH	1001 · SCCB - Operating Account		-14,993.68
Bill	06984...	01/04/2023		5050 · Employee Health Insurance	-13,517.56	13,517.56

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Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
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Type	Num	Date	Name	Account	Paid Amount	Original Amount
				2264 · Employee Insurance Payable	-1,476.12	1,476.12
TOTAL					-14,993.68	14,993.68
Bill Pmt -Check	AP	01/23/2023	ACWA/JPIA-Workers Comp-ACH	1001 · SCCB - Operating Account		-4,904.89
Bill	10/01/...	01/18/2023		5040 · Worker's Comp Insurance	-4,904.89	4,904.89
TOTAL					-4,904.89	4,904.89
Bill Pmt -Check	AP	01/23/2023	Assoc. of CA Water Agencies-Online	1001 · SCCB - Operating Account		-10,325.00
Bill	2023 ...	01/01/2023		5320 · Membership Fees and Dues	-10,325.00	10,325.00
TOTAL					-10,325.00	10,325.00
Bill Pmt -Check	AP	01/23/2023	GreatAmerica Financial-Online	1001 · SCCB - Operating Account		-470.76
Bill	33126...	12/28/2022		5160 · Office Equip Rental	-470.76	470.76
TOTAL					-470.76	470.76
Bill Pmt -Check	AP	01/23/2023	J Johnson & Company, Inc.- ACH	1001 · SCCB - Operating Account		-23,540.99
Bill	22-00...	12/23/2022		5220 · Water System - Repair & Maint	-8,172.10	8,172.10
Bill	22-00...	12/23/2022		5220 · Water System - Repair & Maint	-4,275.36	4,275.36
Bill	22-00...	12/23/2022		5220 · Water System - Repair & Maint	-2,086.42	2,086.42
Bill	22-00...	12/23/2022		5220 · Water System - Repair & Maint	-8,035.28	8,035.28
Bill	22-00...	01/10/2023		5220 · Water System - Repair & Maint	-971.83	971.83
TOTAL					-23,540.99	23,540.99
Bill Pmt -Check	AP	01/23/2023	Pure Water- ACH	1001 · SCCB - Operating Account		-8,519.20
Bill	409046	01/01/2023	State Water Resources Control Board	5427 · Improvement Project-Springfield	-1,657.35	1,657.35
Bill	409047	01/01/2023	State Water Resources Control Board	5427 · Improvement Project-Springfield	-6,861.85	6,861.85
TOTAL					-8,519.20	8,519.20
Bill Pmt -Check	AP	01/23/2023	PVWMA- ACH	1001 · SCCB - Operating Account		-25,663.54
Bill	9/1/22...	12/23/2022		2325 · Payable to P.V.W.M.A.	-2,945.60	2,945.60
Bill	9/1/22...	12/23/2022		2325 · Payable to P.V.W.M.A.	-17,965.53	17,965.53
				2325 · Payable to P.V.W.M.A.	-4,752.41	4,752.41
TOTAL					-25,663.54	25,663.54
Bill Pmt -Check	AP	01/23/2023	TIAA Commercial Finance, Inc.	1001 · SCCB - Operating Account		-194.40
Bill	93354...	01/08/2023		5160 · Office Equip Rental	-194.40	194.40
TOTAL					-194.40	194.40
Check	PARS	12/28/2022	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,827.66
				5070 · Employee Retirement	-4,827.66	4,827.66
TOTAL					-4,827.66	4,827.66
Check	PARS	01/11/2023	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,811.71
				5070 · Employee Retirement	-4,811.71	4,811.71
TOTAL					-4,811.71	4,811.71
Check	PARS	01/11/2023	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,128.85
				5070 · Employee Retirement	-4,128.85	4,128.85
TOTAL					-4,128.85	4,128.85
Bill Pmt -Check	25282	12/22/2022	Elden Pierce	1001 · SCCB - Operating Account		-143.06

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
 December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	Work...	12/21/2022		5090 · Other Employee Expense	-143.06	143.06
TOTAL					-143.06	143.06
Bill Pmt -Check	25283	12/22/2022	Mr Fidel Covarrubias	1001 · SCCB - Operating Account		-140.00
Bill	Retur...	12/16/2022		1100 · Water Customer Accounts Recv	-140.00	140.00
TOTAL					-140.00	140.00
Bill Pmt -Check	25313	01/18/2023	Santa Cruz County Bank	1001 · SCCB - Operating Account		-566.04
Bill	ACCT...	12/22/2022		2256 · Vehicle Loan Payable	-492.21	492.21
				5256 · Interest Exp-Financed Items	-73.83	73.83
TOTAL					-566.04	566.04

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Pajaro/Sunny Mesa Community Services District
Check Detail- General Fund 633
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Ch...	AP	01/10/2023	NBS- ACH		1006 · SCCB-GF 633		-2,420.31
Bill	20221...	12/14/2022		5426 · Vega Assmnt Bond Expense		-1,358.97	1,358.97
				5426 · Vega Assmnt Bond Expense		-25.00	25.00
Bill	20221...	12/20/2022		5426 · Vega Assmnt Bond Expense		-1,036.34	1,036.34
TOTAL						-2,420.31	2,420.31

Pajaro/Sunny Mesa Community Services District
Check Detail - Pajaro Park Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	12/22/2022	AT&T- 2458 Paj Park Uverse	1036 · PSM Pajaro Park Acct		-63.50
Bill	acct 3...	12/13/2022		5231 · Pajaro Park Expense	-63.50	63.50
TOTAL					-63.50	63.50
Bill Pmt -Check	AP	01/10/2023	Panther Protective Services- ACH	1036 · PSM Pajaro Park Acct		-425.00
Bill	0012-...	12/19/2022		5231 · Pajaro Park Expense	-425.00	425.00
TOTAL					-425.00	425.00
Bill Pmt -Check	AP	01/10/2023	Mid Valley Supply- ACH	1036 · PSM Pajaro Park Acct		-273.91
Bill	l267357	12/01/2022		5220 · Water System - Repair & Maint	-53.74	444.97
Bill	l267432	12/05/2022		5231 · Pajaro Park Expense	-7.38	61.12
Bill	l267717	12/21/2022		5231 · Pajaro Park Expense	-120.24	120.24
Bill				5231 · Pajaro Park Expense	-92.55	92.55
TOTAL					-273.91	718.88
Bill Pmt -Check	AP	01/10/2023	PG&E 3540 Pajaro Park-Online	1036 · PSM Pajaro Park Acct		-164.20
Bill	11/18/...	12/19/2022		5231 · Pajaro Park Expense	-164.20	164.20
TOTAL					-164.20	164.20
Bill Pmt -Check	AP	01/10/2023	Mission Uniform Service-Online	1036 · PSM Pajaro Park Acct		-126.71
Bill	51839...	12/13/2022		5231 · Pajaro Park Expense	-126.71	126.71
TOTAL					-126.71	126.71
Bill Pmt -Check	AP	01/10/2023	WM / Carmel Marina - Pajaro Park-Onlin	1036 · PSM Pajaro Park Acct		-396.44
Bill	98542...	01/01/2023		5231 · Pajaro Park Expense	-396.44	396.44
TOTAL					-396.44	396.44
Bill Pmt -Check	AP	01/23/2023	Bianchi Alarm Systems - Pajaro Park-...	1036 · PSM Pajaro Park Acct		-84.00
Bill	25818	01/04/2023		5231 · Pajaro Park Expense	-84.00	84.00
TOTAL					-84.00	84.00

Pajaro/Sunny Mesa Community Services District
Check Detail - Street Maintenance Account
December 16, 2022 through January 23, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	12/22/2022	AT&T 5203 Street Maint-Online	1004 · SCCB - Street Maint Acct		-257.56
Bill	DEC ...	12/01/2022		5225 · Street Maintenance	-257.56	257.56
TOTAL					-257.56	257.56
Bill Pmt -Check	AP	01/10/2023	C.C.O.I Gate & Fence-Online	1004 · SCCB - Street Maint Acct		-521.45
Bill	36521...	12/21/2022		5225 · Street Maintenance	-521.45	521.45
TOTAL					-521.45	521.45
Bill Pmt -Check	AP	01/10/2023	PG&E 9545 Street Maint-Online	1004 · SCCB - Street Maint Acct		-85.95
Bill	11/18/...	12/19/2022		5225 · Street Maintenance	-51.69	51.69
				5310 · Utilities - Well Site	-34.26	34.26
TOTAL					-85.95	85.95
Bill Pmt -Check	AP	01/23/2023	AT&T 5203 Street Maint-Online	1004 · SCCB - Street Maint Acct		-123.63
Bill	JAN 2...	01/01/2023		5225 · Street Maintenance	-123.63	123.63
TOTAL					-123.63	123.63
Bill Pmt -Check	563	01/23/2023	Pajaro/Sunny Mesa Comm Svcs Dist	1004 · SCCB - Street Maint Acct		-67.62
Bill	DEC ...	01/01/2023		5225 · Street Maintenance	-67.62	67.62
TOTAL					-67.62	67.62

STAFF REPORT

January 2023 Storm Event

Jan 1st. Pajaro Community- Evacuation Warnings Issued

Jan. 4th. Tree fell close to Sunny Mesa Tank Site, taking out power lines and well communication line.

Pg&E was able to restore power on Jan 6th., and water system was able to maintain positive pressure, lower than normal, by means of gravity.

District staff maintained adequate water supply in storage tank by manually starting the well and filling tank, until AT&T was able to replace the communication line.

Jan. 9th. Evacuation Order Issued by Mo Co Sheriff's Office about 9:30 am. District office staff was sent home to safety, and G M was staged at Pajaro Valley Golf Club (Higher Ground), which was the designated pre-arranged site for operations and communication and known to all District personnel.

This site was used throughout the Evacuation event, which ended on Tuesday at 1:30 pm.

Board President Olsen allowed District to park two vehicles at his home, so they would not be compromised by potential flooding. (THANK YOU Don !)

Water Operators and Field staff were made aware of the situation, and given direction on a daily basis, sometimes hourly as needed. District staff was allowed to enter Pajaro to check facilities, briefly each day. G M required any District employees that entered Pajaro, to minimize time in area, and keep in constant communication. All staff have returned to office, and normal operations have resumed.

Fortunately, the District did not experience any significant/reportable damage to buildings or infrastructure.

[Home](#) → [State and Local](#) → [Local Government](#) → [Single Audits - Local Agencies](#) → Auditor
Rotation Requirements for Annual Audits of Local Governments

Auditor Rotation Requirements for Annual Audits of Local Governments

Assembly Bill 1345 added section 12410.6.(b) to Government Code regarding auditor rotation requirements of public accounting firms providing audit services to local agencies.

Government Code section 12410.6.(b) indicates that commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013-14 fiscal year. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit.



Contact Us

Feedback

Regis

Don Rosa

From: Jarrod Penner <jarrod@bkpcpa.com>
Sent: Wednesday, January 18, 2023 7:20 PM
To: Don Rosa
Cc: Amy Saldate
Subject: RE: Audit Rotation Requirements

Hi Don,

Thanks for sending this to us. Happy to clarify.

We will provide a schedule of BKP lead partners for PSM to current (FY2022). We will also provide a forecast of what near-future looks like.

Jarrold

JARROD V. PENNER, CPA
Partner
Salinas: 831.757.5311
Monterey: 831.373.1697



Hollister: 831. 638.2111 | Salinas: 831. 757.5311 | Monterey: 831. 373.1697 | Morgan Hill: 408. 778.2112

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From: Don Rosa <donrosa@pajarosunnymesa.com>
Sent: Wednesday, January 18, 2023 11:18 AM
To: Jarrod Penner <jarrod@bkpcpa.com>
Cc: Amy Saldate <amysaldate@pajarosunnymesa.com>
Subject: Audit Rotation Requirements

Jarrold,

Board of Directors is requesting an update/summary on how we are adhering to the attached requirements. Please provide me with a near- future schedule on what this would look like.

Thank you,

Don Rosa
General Manager
Pajaro/Sunny Mesa CSD
136 San Juan Rd.

Don Rosa

From: Jarrod Penner <jarrodp@bkpcpa.com>
Sent: Monday, January 23, 2023 11:23 AM
To: Don Rosa
Cc: Amy Saldate; Gail Delorey
Subject: RE: Audit Rotation Requirements
Attachments: PSM Audit Partners FY2014 to FY2022.xlsx

Hi Don,

Attached, please find the audit partners for PSM from June 30, 2014 to June 30, 2022.

For the June 30, 2022 audit, I will sign the reports and perform the Partner Review. As of January 1, 2022, I was promoted to the role of BKP audit partner.

This means BKP is eligible to continue to propose on services and perform financial statement audits until June 30, 2027.

Please let me know if you need more information.

Thanks,

Jarrold

JARROD V. PENNER, CPA
Partner
Salinas: 831.757.5311
Monterey: 831.373.1697



Hollister: 831. 638.2111 | Salinas: 831. 757.5311 | Monterey: 831. 373.1697 | Morgan Hill: 408. 778.2112

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From: Don Rosa <donrosa@pajarosunnymesa.com>
Sent: Monday, January 23, 2023 7:13 AM
To: Jarrod Penner <jarrodp@bkpcpa.com>
Cc: Amy Saldate <amysaldate@pajarosunnymesa.com>
Subject: RE: Audit Rotation Requirements

Sounds good, thanks!

I would like to include your response in the meeting packet going out today around 12.

Thank you,

PSM Audit Partners from June 30, 2014 to June 30, 2022

6/30/2014 David Rogers, CPA
6/30/2015 Chuck Doglione, CPA
6/30/2016 Karen Campbell, CPA
6/30/2017 Gail Delorey, CPA
6/30/2018 Gail Delorey, CPA
6/30/2019 Gail Delorey, CPA
6/30/2020 Gail Delorey, CPA
6/30/2021 Gail Delorey, CPA
6/30/2022 In process *

* Gail Delorey, CPA listed as partner in engagement letter.
Jarrod Penner, CPA to sign report.

Don Rosa

From: Rauber, John <RauberJ@co.monterey.ca.us>
Sent: Wednesday, January 18, 2023 2:57 PM
To: Don Rosa
Cc: Moss, Tom; Redman, Lynette; Bonigut, Tom
Subject: Pajaro County Sanitation District Ownership Transfer

Hi Don – Enjoyed our telephone conversation yesterday afternoon. As we discussed, during our December 14, 2022 teleconference, the Pajaro/Sunny Mesa Community Services District (the District) reiterated its interest in acquiring the Pajaro County Sanitation District (PCSD), expressed its concern regarding the condition of the PCSD sewer system, and were glad to hear about the capital improvements the County is implementing to significantly improve condition of the PCSD system. The District also noted its concern regarding its current lack of trained personnel and equipment—boom truck, vac truck, backup generators, etc.—to effectively operate the system.

Following yesterday’s discussions, I met with the County’s Assistant Public Works director who indicated the County is willing to assist the District in obtaining grants to acquire the resources necessary to effectively operate and maintain system. The County is also willing to work towards a gradual transition from County to District ownership, including assisting the District in becoming familiar with the PCSD system operations and training of operational staff.

Before the end of the month, I’ll provide a summary of the implemented and planned capital improvements to the PCSD system. Please call if you have questions. Thanks. – Erich

**J. Erich Rauber, PE, GE**

District Engineer
County of Monterey
Public Works, Facilities and Parks Dept.

Phone: (831) 755-5855, c (707) 331-6580

Email: rauberj@co.monterey.ca.us

1441 Schilling Place, 2nd Floor
Salinas, CA 93901-4527

Hi Chuck,

Our Board of Directors is considering taking ownership of the Pajaro Sanitation District. We would like to get JPIA's thoughts, and/or concerns on this matter.

Also, we would like to have budgetary numbers for additional costs of coverage, as well as limits.

PCSD consists of 6 lift stations and approx.. 20 miles of pipeline, all collection, no treatment. Final pipeline transfers waste to the City of Watsonville, through ag fields, and under the Pajaro River.

I'd be happy to discuss by phone at your convenience.

Thank you,

Don Rosa
General Manager
Pajaro/Sunny Mesa CSD
136 San Juan Rd.
Royal Oaks, Ca.
831-722-1389

Don Rosa

From: Debbie Cruz <dcruz@acwajpia.com>
Sent: Wednesday, January 18, 2023 3:15 PM
To: Don Rosa
Subject: RE: Cost Estimate/Advice

Hi Don,

Chuck Wagenseller forwarded your email to me. The Memorandum of Liability Coverage requires Executive Committee approval when a Member takes on new operations, and will require plenty of lead time. The Liability Program and Workers' Compensation Program premiums are driven by payroll and loss history, and the Property Program is based on the values of the covered assets.

In consideration for approval of the sanitation operation/facilities, we would treat it as a "new" exposure and conduct a full risk assessment for the Executive Committee's consideration. The sanitation district should be able to provide you with: copies of current insurance policies, replacement values for the lift stations, loss history reports, maintenance records, violation or citations (if any), maps of the infrastructure (type and age of pipelines), copies of current insurance policies and risk management plans, and any written agreements between the sanitation district and City of Watsonville.

As for ballpark premium costs, we will need the amount of additional payroll, and replacement cost values for the lift stations.

Regards,



Debbie Cruz, AINS, AIS
ACWA JPIA

Lead Member Services Representative
(916) 786-5742 (Office)
(916) 774-7050 x3117 (Direct)
dcruz@acwajpia.com | acwajpia.com

From: Chuck Wagenseller <cwagenseller@acwajpia.com>
Sent: Wednesday, January 18, 2023 2:40 PM
To: Debbie Cruz <dcruz@acwajpia.com>
Subject: Fwd: Cost Estimate/Advice

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From: Don Rosa <donrosa@pajarosunnymesa.com>
Sent: Wednesday, January 18, 2023 2:31:31 PM
To: Chuck Wagenseller <cwagenseller@acwajpia.com>
Subject: Cost Estimate/Advice

Don Rosa

From: Eric Tynan <eric@castrovillecsd.org>
Sent: Wednesday, January 18, 2023 1:48 PM
To: Don Rosa
Cc: 'Lidia Santos'
Subject: RE: Sanitation District Liability Insurance Coverage

Hi Don,
I've copied Lidia on this,
Yes, we are covered by JPIA.
The coverage is merged with overall coverage so I can't give a figure but so far we have not had any issues to speak of or negative impacts
Feel free to call my cell if you would like to follow up

Best O' Luck

Eric

J Eric Tynan
General Manager
Castroville CSD
11499 Geil Street
Castroville, CA. 95012
Off. 831.633.2560
Cell 831.235.0155
Fax 831.633.3103
Eric@castrovillecsd.org

From: Don Rosa <donrosa@pajarosunnymesa.com>
Sent: Wednesday, January 18, 2023 11:27 AM
To: Eric Tynan <eric@castrovillecsd.org>
Cc: Lidia Santos <lidia@castrovillecsd.org>
Subject: Sanitation District Liability Insurance Coverage

Eric,

Our District is exploring the possibility of taking ownership of the Pajaro County Sanitation District. Insurance coverage is a major issue with our BoD.
Are you covered through ACWA-JPIA for sanitation ? If so, can you share cost figures with us ? Also, if there are any negative impacts, or specific issues with JPIA, I would be interested in that as well.

Thank you,

Don Rosa
General Manager
Pajaro/Sunny Mesa CSD
136 San Juan Rd.
Royal Oaks, Ca.
831-722-1389

DISTRICT OPERATIONS REPORT

January 26, 2023

TOPIC	STATUS	DATE OF PLANNED RESPONSE
Grants & Loans Active	SRF Planning Grant Springfield: Springfield Planning Grant – Denisse Duffy and Associates continues Environmental work. Draft Agreements between Current Customers and New Customer along Springfield Road have been finalized by District.	January 2023
Pajaro Park	Board and Staff are considering Operations funding.	On Agenda
Generator Project	All generators have been delivered, 2 generators have yet to be installed. All transfer switches have been delivered; a schedule is in place with electrician for installation.	January 2023
Hazard Mitigation Plan	The Hazard Mitigation Plan revisions are complete, Plan was resubmitted to CalOES for review.	January 2023
Multi Community Bottled Water Project	Springfield Water System, Moss Landing Mobile Home Park, Springfield/Bluff/Jensen and Giberson Roads. Staff submitted a request for time extension and additional funds to continue providing bottled water to the Springfield WS and all neighboring areas. Request for time extension and additional funds is in progress via a new funding source.	No Report
Sunny Mesa Sewer	District is holding monies that is to be refunded to the original Sunny Mesa Sewer customers. Balance Sheet Account #2320-Amount \$29,169.90. Staff is currently reviewing, and has spoken to Bianchi, Kasavan, and Pope for their opinion and assistance if needed.	No Report
Small Community Drought Relief Grant	Grant application has been submitted and received by Department of Water Resources Small Community Drought Relief Staff.	No Report
LIHWAP	Third referred customer has been approved for payment, District should receive payment by end of month.	January 2023

Usage Comparison in Gallons 2021-2022

Water Systems	Dec-19	Dec-20	Dec-21	Dec-22
Pajaro	4,946,524	5,214,308	5,013,096	6,310,128
Normco	1,712,920	1,788,468	1,709,928	1,558,832
Sunny Mesa	1,401,004	1,629,144	1,283,568	1,669,536
Moss Landing	1,819,136	1,707,684	1,640,364	2,175,932
Vega	715,088	942,480	653,752	798,116
Vierra Estates	176,528	233,376	385,968	224,400
Springfield (pumped)	387,015	611,864	355,300	281,248
Langley/Valle Pacifico	145,860	183,260	138,380	183,260
Blackie	181,016	271,524	133,892	128,656
District Total	11,485,091	12,582,108	11,314,248	13,330,108

Water Systems	Dec-21	Dec-22	Percentage	
Pajaro	5,013,096	6,310,128	↑	25.9%
Normco	1,709,928	1,558,832	↓	-8.8%
Sunny Mesa	1,283,568	1,669,536	↑	30.1%
Moss Landing	1,640,364	2,175,932	↑	32.6%
Vega	653,752	798,116	↑	22.1%
Vierra Estates	385,968	224,400	↓	-41.9%
Springfield (pumped)	355,300	281,248	↓	-20.8%
Langley/Valle Pacifico	138,380	183,260	↑	32.4%
Blackie	133,892	128,656	↓	-3.9%
District Total	11,314,248	13,330,108	↑	17.8%