

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 27, 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 _____

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

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

11. PAJARO WATER SYSTEM BILLING – COPY OF SALES FOR MARCH 2023

- Staff has not yet sent out water billing for March 2023
 - No late fees or charges will be added to current bills
 - Pajaro customers did not have access to water services for 15 days
 - Board to consider motion for relief from water bills?
 - Water usage for March indicates unusually low usage due to approximately one-half month with no access, resulting in \$12,000 dollars in lost revenue
 - Board to consider crediting one half of monthly Service Availability Fee
- Clarifying and Technical Questions to Staff
 - Public Input
 - Motion/Second
 - Board Deliberation
 - Motion to Approve of providing relief from a portion of Pajaro Customer's Water Bill

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 _____

12. SUNNY MESA WATER SYSTEM BILLING

- Letter from Sunny Mesa ratepayer Lori Welch Bettencourt
 - Sunny Mesa Water System was placed under a "Do Not Drink" order on March 15, 2023. The order was lifted on April 10, 2023. The Order was in effect for 27 days
 - All ratepayers had water at their homes, but could not use it for drinking or cooking
 - Bottled water was available for picking up at the Pajaro Valley Golf Club, throughout the duration of the Order
 - PSMCSD contracted with a water trucking company to ensure that the storage tank was kept at an acceptable level
 - There was no "outage" of water at any time
 - There was no decline in water usage in March
 - Board to consider motion for relief from water bill?
- Clarifying and Technical Questions to Staff
 - Public Input
 - Motion/Second
 - Board Deliberation
 - Motion to Approve of providing relief from a portion of Sunny Mesa Customer's Water Bill

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 _____

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

13. PROPOSED WATER RATE INCREASE

- Copy of figure 16 from Current and Proposed Water Rates, taken from 2020 Water Rate Study update
 - Rate payers were notified of the proposed 5-year increase through the prop. 218 process in 2020
 - Board of Directors must annually review and decide if the proposed increase for the upcoming fiscal year is necessary
 - Staff recommends approving rate increase of 11% for fiscal year 2023/2024 with rate increase taking effect July 1, 2023
- Clarifying and Technical Questions to Staff
 - Public Input
 - Motion/Second
 - Board Deliberation
 - Motion to Approve an 11% Water Rate increase for fiscal year 2023/2024

Motioned by: Director _____ Seconded by: Director _____

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

Motion passed: _____ Motion Failed: _____

Roll Call Vote:

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

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

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

1. 2023 Flood Damage Report

- Temporary repairs to Pajaro and Sunny Mesa systems – actual cost is \$79,000 to date
- Permanent repairs / replacements to Pajaro and Sunny Mesa systems estimated at \$430,000
- General Manager met with Sedgewick Insurance which insures the District through the JPIA to inspect all facility damage
- JPIA had indicated that the District claim is to include all expenses related to flood. The claim is in process / active
- Total loss estimated to be in excess of \$750,000
- District's policy with Sedgewick through the JPIA has a \$100,000 deductible for flood

2. On-line Bill Pay program update:

- 122 ratepayers utilized system in March
- 144 have enrolled in autopay

3. District Operations Report**4. Usage Comparison Report 2022/2023 – February and March**

CLOSED SESSION:

1. Public Employee Appointment (California Government Code § 54957)
 - Title: Interim General Manager
2. Public Employment California Government Code (§ 54957)
 - Title: Interim General Manager
3. Public Employee Performance Evaluation California Government Code (§ 54957)
 - Title: General Manager

MOTION TO ADJOURN

Next Board meeting date: _____

Motioned by: Director _____ Seconded by: Director _____

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

Motion passed: _____ Motion Failed: _____

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

Adjournment Time: _____ p.m.

MINUTES

The regular meeting of the Pajaro/Sunny Mesa Community Services District Board of Directors was called to order at 5:31 pm on February 23, 2023.

ROLL CALL:

President Donald Olsen
Vice President Sanford Coplin
Assistant Secretary Clinton Miller
Treasurer Donald Chesterman

ADMINISTRATIVE STAFF:

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

ABSENT DIRECTOR(S) & STAFF:

Secretary Paul Anderson

DISTRICT COUNSEL:

Attorney Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: None

PUBLIC COMMENTS: None

Action Items

1. Consider and approve the Minutes of the January 26, 2023, Regular Board Meeting

No discussion.

Motion was made by Director Chesterman and seconded by Director Coplin to approve the Regular Board Meeting Minutes of January 26, 2023. Motion carried.

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

OLD BUSINESS:

1. None

NEW BUSINESS: (Action Items)

1. Review and consider approving financial reports for January 2023

Bookkeeper Saldate informed the Board of Directors that the Water Revenue is at 78 percent of the projected monthly budget due to the storms and Pajaro evacuation. The Salaries and Wages budget was high due to Annual Sick Leave and Vacation Accruals. We also saw an increase in the Permits budget, the State regulated systems annual Water System Permits were paid. The Total Expenses were more than

MINUTES OF REGULAR MEETING – February 23, 2023

the income by \$46,841. January's Cash was less than December's Cash by \$50,978. Total January's cash on hand was \$881,818. Net income for January is negative \$46,841 due to the combined factors of low water sales and higher salary expenses.

The total 90 days balance has increased by \$205. The 90 days balance has increased by \$667 since August 2022 when we began referring customers to LIWHAP, when in the application process, applicants often cease payments during the approval process. 1 LIWHAP application has been approved and 4 others are currently under review, 4 of them are 90 days delinquent.

The motion was made by Director Miller and seconded by Director Chesterman to approve the financial reports for January 2023. Motion carried.

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

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

2. Review and consider approving February 2023 payments
 1. General Fund 633: Total of \$0.00
 2. Operating Account: Check No. 25325 through Check No. 25358 totaling \$111,606.83
 3. Reserve Account: Total of \$3,576.25
 4. Street Maintenance Account: Check No. 564 for a total of \$1,035.17
 5. Pajaro Park Account: Total of \$1,370.65
 6. COP 2010 Account: Total of \$0.00
 7. Debt Service Reserve Account: Total of \$0.00

Motion was made by Director Coplin and seconded by Director Chesterman to approve the February 2023 payments. Motion carried.

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

3. Review and consider approving proposed amendment to water rate schedule

MINUTES OF REGULAR MEETING – February 23, 2023

General Manager Rosa was advised by Attorney Smith to check agricultural rate adoption history, the agricultural rates were not included in the original ordinance rate schedule. Also found that the District formation documents do not allow for water for agricultural use. The rates first appeared on the 2004 rate schedule amendment, probably due to an agriculturally based user. General Manager Rosa recommended removing the agricultural rate from the current rate schedule. Director Miller added that the District does not provide water for agricultural purposes and supported the recommendation by General Manager Rosa.

Motion was made by Director Coplin and seconded by Director Chesterman to approve removing agricultural rates from the water rate schedule. Motion carried.

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

STAFF/COMMITTEE REPORTS: (Informational Only)

1. District Operations update: due to COVID-19

- General Manager Rosa reported no change to District operations, the office continues to be open to the public, and continues to take payments in person and by phone.
- Office is at 100 percent staffing, with physical distancing and health screening protocols in place: masks or face coverings are encouraged but not required.

2. Pajaro County Sanitation District (PCSD) Update:

- Manager Rosa did not receive the summary that was going to be provided by Monterey County Staff.
- Manager Rosa discussed the email from Debbie Cruz with ACWA JPIA where he asked Debbie if the sewer pipe is covered by the Property Program. Debbie responded that physical damage to the pipeline is not covered by the program, but the third-party damage is covered if the District is deemed liable. District Counsel Smith recommends information be presented to the Board as it becomes available for discussion once all necessary information has been discussed then presented to the Board for approval.
- Director Coplin does not want the District to be liable for any spills, the District cannot afford to put the rest of the District at risk for sewer expenses.

3. District Policies needing updating: GM Don Rosa and Attorney Alan Smith

- A copy of a schedule was provided listing policies that need an update or that are necessary. The order of the schedule can be altered based on District needs.

4. Streamline-Special District Website Engine

MINUTES OF REGULAR MEETING – February 23, 2023

- Staff met with Streamline. Streamline is a website development system that works specifically with Special Districts like ours. They ensure that the websites meet ADA compliance as well as all other government requirements and work on accomplishing transparency. They charge a one-time \$250 migration fee and a monthly \$249 fee for maintenance and support. Currently, Staff maintains the website. Board directed Staff to move forward with initiation of contract with Streamline.

5. On-line Bill Pay program Update:

- 125 ratepayers utilized the system in January.
- 122 have enrolled in autopay.
- Directors suggested we re-send the On-line Bill Pay flyer in our bills in the near future.

6. District Operations Report

SRF Planning Grant Springfield

- The Planning Commission Hearing is set for March 8, 2023, if approved, the project will be environmentally compliant.

Generator Project

- Transfer switch installation has begun and made good progress, electrician was at two (2) sites today and two (2) sites yesterday. We are still waiting for one (1) transfer switch, expecting delivery in June.

Hazard Mitigation Plan

- The plan has been reviewed by FEMA and is eligible for final approval pending on PSMCSD Board adoption. The resolution for adoption will be brought to the Board at the next regular Board Meeting. Completion of this plan will allow the District to be eligible for FEMA grant funding for projects called out in the plan.

LIHWAP

- The fourth referred customer has been approved for payment and funds have been received. Five other customers have been referred to the program and are in application or review process.

7. Usage Comparison Report 2022/2023

- All water system usage is down this month compared to this month last year by 22.3 percent.

CLOSED SESSION:

The closed session began at 6:24 p.m. and ended at 6:40 p.m.

MINUTES OF REGULAR MEETING – February 23, 2023

No final action was taken.

NEXT BOARD MEETING:

The next Regular Board Meeting is to be held on Thursday March 23, 2023, at 5:30 pm at the District Office.

There being no further business, the Regular Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 6:43 pm with motion made by Director Chesterman seconded by Director Miller. Motion carried.

Respectfully submitted by:

Donald Olsen, President

Sanford Coplin, Vice President

Judith Vazquez-Varela, Recorder

MINUTES

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

ROLL CALL:

President Donald Olsen
Vice President Sanford Coplin
Secretary Paul Anderson
Treasurer Donald Chesterman joined at 5:33 pm

ADMINISTRATIVE STAFF:

General Manager Donald Rosa
Bookkeeper Amy Saldade
Recorder Judy Vazquez-Varela

ABSENT DIRECTOR(S) & STAFF:

Assistant Secretary Clinton Miller

DISTRICT COUNSEL:

Attorney Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: Device name Shin logged in at 6:01 pm

PUBLIC COMMENTS:

Director Olsen reported he and Director Coplin met with Supervisor Lopez regarding his concern for equality for his District and will voice those concerns, but he seems to be in support of providing funding for Pajaro Park. Both Directors also met with Supervisor Alejo who is in favor of providing funding for Pajaro Park. Director Olsen met with Vanessa Acevedo, public analyst for Monterey County Supervisor Church, she will forward information regarding a project she did in college regarding crime rate drop in 2014 which is the year the Pajaro Park opened. Supervisor Alejo will also look into applying for funding to install bleachers at Pajaro Park and benches at Cayetano Park. They also had a call with Supervisor Adams, and she will consult with Supervisor Church to discuss the needs of the Pajaro Park. They have not yet met with Supervisor Root Askew. Pajaro Park has received a lot of attention from the media due to the numerous services being offered at the park.

Action Items

1. Consider and approve Resolution No. 04-02-23 finding the adoption of the 2023 Pajaro/Sunny Mesa Community Services District Local Hazardous Mitigation Plan is exempt from the provisions of the California Environmental Quality Act

No discussion.

Motion was made by Director Anderson and seconded by Director Coplin to approve the Resolution No. 04-02-23 finding the adoption of the 2023 Pajaro/Sunny Mesa Community Services District Local Hazardous Mitigation Plan is exempt from the provisions of the California Environmental Quality Act. Motion carried.

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

MINUTES OF SPECIAL MEETING – April 5, 2023

Absent: C. Miller
 Abstain: None

2. Consider and approve Resolution No. 04-01-23 approving of the Local Hazard Mitigation Plan

Attorney Smith explained that this project was authorized to conduct workshops, outreach and it is a planning document which exempts it from CEQA.

Motion was made by Director Chesterman and seconded by Director Coplin to approve the Local Hazard Mitigation Plan. Motion carried.

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

OLD BUSINESS: None

NEW BUSINESS: (Action Items) None

MONTHLY EXPENDITURES REPORT FOR REVIEW

APPROVAL OF PAYMENTS: None

STAFF/COMMITTEE REPORTS: (Informational Only)

1. Pajaro Flood 03-11-23

- Estimates for damage to equipment and property, Pajaro Water System had 3 feet of flood water did not encroach into the wells they have 4 feet pedestal as well as the tanks. Storage containers are full of mud. Sunny Mesa Water System 5 feet of flood water at the lowest part, the well head column was raised to 6 feet, removed all electrical components, nothing was salvageable or worth saving, demoed all equipment and rebuild, so will be on a temporary basis to get us back up and running.
- Sunny Mesa sustained about \$200,000 of damage to equipment and Pajaro sustained about \$230,000 of damage to electrical equipment, pump, and motor. Pajaro Park did not sustain any flood damage. Water was trucked to Sunny Mesa costing approximately \$100,000. The bottled water station labor was approximately \$9,000. The staff is working on saving tools, the loss of material and tools is about \$50,000. The cost for 4 days of hydrovac cleaning mud from meter boxes and valves was \$20,000. Total loss was approximately \$600,000. Staff met with FEMA, CalOES and Monterey County EOC and toured both Water System sites. JPIA's deductible flood insurance is \$100,000, the next step is to provide all invoices, labor, and trucked water costs.
- Operational Report- One of our meter readers quit, and an employee was injured and is out on workers' compensation. We are replacing the meter reader. The Pajaro Water System is up and running 100 percent operational. All water quality reports that have been received show normal quality, with nothing out of the ordinary.

MINUTES OF SPECIAL MEETING – April 5, 2023

- Sunny Mesa Water System has had water service under the "Do not Drink" order and has had bottled water available at Pajaro Valley Golf Club. Pajaro Water System did not have water service available from March 11th to the 24th, 2023. On March 24, 2023, Monterey County Public Works informed the District that the sewer issue had been repaired and were ready for the District to restore water service. On March 25, 2023, water service was restored to Pajaro Water System, bottled water available at Pajaro Park and Pajaro Middle School.
- The water results are looking good, no indication of contamination. When we lift the "Do not Drink" order we will go door to door.
- March billing for Pajaro Water System is currently on hold. The meters have been read but water has not been billed, all other systems have been billed. We have received calls from Sunny Mesa customers looking to get relief from their water bill since they were inconvenienced by having to go get bottled water. Pajaro Water System was completely out of water from March 11 through the 24, water was restored on March 25, 2023. There will be a lot of pushbacks from Pajaro area since they were displaced and no water available for about a half month. The Board can discuss the need for relief for the Pajaro and Sunny Mesa Water System customers in the next meeting. We will bring this item back next month as an action item.

CLOSED SESSION: None

NEXT BOARD MEETING:

The next Regular Board Meeting is to be held on Thursday April 27, 2023, at 5:30 pm at the District Office.

There being no further business, the Special Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 6:19 pm with motion made by Director Anderson seconded by Director Coplin. Motion carried.

Respectfully submitted by:

Donald Olsen, President

Sanford Coplin, Vice President

Judith Vazquez-Varela, Recorder

FINANCIAL NOTES - FEBRUARY 2023

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	-	Water Revenue: 83% of projected monthly budget
Expenses: Indirect			
5250	Legal Expenses	+	Grunsky Law Firm: January services
5255	Interest Expense	+	Debt Service Interest payment for Reorganization Loan
Expenses: Direct			
5220	Water System- Repair & Maint	+	Marine Industrial Tanks: tank diving, removal of food grade oil from Moss Landing tanks
5360	Fuel- Generator	+	Initial fuel fill for 3 generators: Sunny Mesa, District office
Other Income:			
4350	Interest Revenue	+	Interest Earned: US Bank Bonds

Income & Cash Summary

Total Income	Total Expense	Difference
\$179,992.31	\$165,011.59	\$14,980.72
January Cash	February Cash	Difference
\$881,818.73	\$952,069.68	\$70,250.95

April 12, 2023

Balance Sheet

Accrual Basis

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · SCCB - Operating Account	517,991.46
1002 · SCCB Reserve Account	434,078.22
1003 · SCCB - Sick Leave Account	11,056.92
1004 · SCCB - Street Maint Acct	267,885.31
1006 · SCCB-GF 633	120,794.83
1007 · SCCB - Debt Service Reserve	156,712.68
1032 · SCCB-COP Acct	48,494.22
1036 · PSM Pajaro Park Acct	54,717.29
1050 · Cash in County Treasury - DS	39,388.72
1051 · Cash in County Treasury - GF	108,208.64
1052 · US Bank 2021 Gen. Bond -8000	24,892.62
1054 · US Bank 2021 Gen. Bond -8002	718,086.24
1055 · US Bank 2021 Gen. Bond -8003	10.54
1056 · US Bank 2021 Gen. Bond -8004	7.37
1057 · US Bank 2021 Gen. Bond -8005	93,750.00
1066 · US Bank Vega 2303	148,948.09
1068 · US Bank Vega 2301	65,447.32
1069 · US Bank Vega-2302	543.70
1095 · US Bank Wtr Bond-Res 2204	149,605.42
2201 · US Bank-2015 Wtr Rfd Bd 2201	1,005.21
	<hr/>
Total Checking/Savings	2,961,624.80
Accounts Receivable	
1110 · Invoice Accounts Recv	2,652.59
1231 · Grants Receivable-A/R	37,418.72
	<hr/>
Total Accounts Receivable	40,071.31
Other Current Assets	
1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	210,266.79
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	355,934.00
Total Current Assets	<hr/> 3,357,630.11
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

April 12, 2023

Balance Sheet

Accrual Basis

As of February 28, 2023

	<u>Feb 28, 23</u>
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	478,783.30
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	411,251.63
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	11,814,804.57
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	18,675,269.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

