

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

P. 1

AGENDA

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

JANUARY 28, 2021

5:30 P.M.

“Notice of Teleconferenced Meeting”

Pursuant to Governor Newsom’s March 17, 2020 Executive Order [N-29-20](#) regarding COVID-19, members of the Pajaro/Sunny Mesa Community Services District Board of Directors and staff may participate in this meeting by teleconference.

To reduce the spread of COVID-19, members of the public may listen to the meeting via teleconference by calling **1-425-436-6355** and entering passcode **407147** and then the pound sign (“#”). There will be no in-person participation in the meeting under the authority of Governor Newsom’s Executive Order [N-29-20](#). You may also submit written comments in writing either at District Offices in person or by email by 2:00 pm on January 28, 2021.

To submit a comment by email, please send to info@pajarosunnymesa.com and write “Public Comment” in the subject line. Include the item number and/or title of the item in the body of the email and your comments. All comments received by 2:00 pm will be emailed to the Board members and included as an “Add to Packet” on the District’s website before the meeting. Those comments received after 2:00 pm will be added to the record of the meeting and shared with Board members at the meeting.”

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.

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 (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboley _____
- o (11/21) Treasurer Michael Moore _____

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

3. ADDITIONS TO AGENDA [SUBDIVISION (b), 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 Section 54956.5 exists), (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, determine that there is a need to take immediate action and that the need for action came to the attention of the District after the agenda was being or (3) the item was posted for a prior Board meeting not more than five calendar days before the date action is taken, and at the prior meeting the item was continued to the meeting at which action is taken. Before discussing any item pursuant to this subdivision, the Board will publicly identify the item.

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 17, 2020 SPECIAL MEETING

Approval of draft minutes for special meeting on 12/17/2020

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

Roll Call Vote:

- o (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboley _____
- o (11/21) Treasurer Michael Moore _____

Old Business:

1. NONE

New Business:

1. REVIEW AND MOTION TO APPROVE DRAFT FINANCIAL REPORTS FOR DECEMBER 2020

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve Draft Financial Reports December 2020

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

Roll Call Vote:

- o (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboley _____
- o (11/21) Treasurer Michael Moore _____

2. REVIEW AND MOTION TO APPROVE CHECKS AND DIRECT STAFF TO SIGN CHECKS (CHECK LISTING)

1. General Fund 605: Check # _____ through check # _____ for a total of \$ _____
2. Water Account: Check # _____ through check # _____ for a total of \$ _____
3. Holding Acct: Check # _____ through check # _____ for a total of \$ _____
4. Street Maint. Acct: Check # _____ through check # _____ for a total of \$ _____
5. Reorganization Acct: Check # _____ through check # _____ for a total of \$ _____
6. Construction Acct: Check # _____ through check # _____ for a total of \$ _____
7. Acct: Check # _____ through check # _____ for a total of \$ _____

- Clarifying and Technical Questions to Staff
- Public Input

- Motion/Second
- Board Deliberation
- Motion to Approve checks and direct staff to sign checks

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

Roll Call Vote:

- o (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboleay _____
- o (11/21) Treasurer Michael Moore _____

3. ELECT BOARD OFFICERS FOR 2021

The District's Counsel will conduct the election. The election is public. Any member of the Board may nominate themselves or any other member of the Board for any office. Nominations do not require a second to be effective. More than one person may be nominated for consideration for each office.

After nominations are concluded the Board may discuss the nominations. No person nominated need accept their nomination. Any member may decline their nomination and may or may not state a reason for declining.

Any member may speak to support or oppose any nomination. After discussion is concluded, the District's Counsel may call for a vote. After the vote is counted, the person with the most votes is elected however a minimum of three votes are required for election to an office. The election for each office is conducted separately. If a candidate receives less than three votes, for an office, the Board will vote again but with only the top two candidates from the first vote.

- Office: President
- Office: Vice President
- Office: Secretary
- Office: Assistant Secretary
- Office: Treasurer

4. PROP 218 BALLOT PUBLIC HEARING NOTICE PACKET:

- Copy of Hearing Notice, proposed date March 25, 2021, mailing date 2/4/2021
- Copy of proposed emergency generators justification
- Copy of protest letter

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second

- Board Deliberation
- Motion to Approve Hearing date and time along with public notices packet

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

Roll Call Vote:

- o (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboley _____
- o (11/21) Treasurer Michael Moore _____

5. LETTER TO PG&E REGARDING REQUEST FOR FUNDING OF GENERATOR PROJECT

- Copy of Letter (Final Draft)
- Staff, Attorney and Directors Wiggins and Moody have generated this letter

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve Hearing date and time along with public notices packet

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

Roll Call Vote:

- o (11/21) President Harry Wiggins _____
- o (11/21) Vice President Sanford Coplin _____
- o (11/23) Secretary Robert Moody _____
- o (11/23) Assistant Secretary Darlene Lamboley _____
- o (11/21) Treasurer Michael Moore _____

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. Pajaro Park, possible playground opening

- Temporary fencing required – cost is \$525.00 per month (paid by T.I.P.)
- Pedestrian access only, no vehicle parking, no access to restrooms
- Staff recommendation: Re-visit at a later date, when Covid-19 risk is reduced
- District received the \$25,000 contribution from Mo. Co. for Pajaro Park Operations

2. District Operations Update: changes due to COVID-19 and “Shelter in Place” order

- No updates to current operational status

- District office will remain open with strict guidelines
- District Parks have been closed
- Copies of notice at District Office and list of duties for Office
- No vendors or members of public are allowed into Office
- Payments are being received; no change given
- District has a verbal agreement in place for Mutual Aid with both Castroville Community Services District and Aromas Water District. District Counsel is working on a written agreement.
- President Wiggins and Vice President Coplin conducted a conference call with District General Manager and Operations Manager to plan for "worst case scenario"
 - President now has District Office keys and alarm codes and has advised staff to have Operations Manuals, keys to facilities and system maps readily available on the conference room table
 - Contact info for all Board Members, employees and vendors are in the binder
- Notices mailed to customers with May bills indicating that their water is safe and unaffected by COVID-19 (copy included)
- Office remains closed to public; continuing to take payments by phone or drop-off
- Office will be at full staffing beginning July 6, 2020 with physical distancing requirements met and health screening protocols in place; masks or face coverings to be worn at all times while indoors.
- All field personnel to work from home (stand-by) when air quality is bad
- Office began operating with reduced staffing on November 30, 2020

3. District Operations Report

4. Usage Comparison Report 2019/2020

CLOSED SESSION:

A. NONE

MOTION TO ADJOURN

Next Board meeting date: _____
 Motioned by: Director _____ Seconded by: Director _____
 Ayes: _____ Noes: _____ Absent: _____ Abstained: _____
 Motion passed: _____ Motion Failed: _____ Motion Tabled: _____

Adjournment Time: _____ p.m.

MINUTES

The special meeting of the Pajaro/Sunny Mesa Community Services District Board of Directors via teleconference was called to order at 5:32 pm on December 17, 2020.

ROLL CALL: President Harry Wiggins
Vice President Sanford Coplin
Secretary Robert Moody
Assistant Secretary Darlene Lamboley

ADMINISTRATIVE STAFF: Bookkeeper Amy Saldate
Recorder Judy Vazquez-Varela

ABSENT DIRECTOR(S) & STAFF: Treasurer Michael Moore
General Manager Don Rosa

DISTRICT COUNSEL: Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: None

PUBLIC COMMENTS: None

Action Items

1. Consider and approve the Minutes of the November 19, 2020 Special Board Meeting

Motion was made by Director Wiggins and seconded by Director Coplin to approve the Special Board Meeting Minutes of November 19, 2020. Motion carried.

Roll Call Vote: Ayes: H. Wiggins; S. Coplin; R. Moody; D. Lamboley
Noes: None
Absent: M. Moore
Abstain: None

OLD BUSINESS: None

NEW BUSINESS: (Action Items)

1. Review and consider approving the Financial Reports for October 2020

Bookkeeper Saldate presented the financial report stating an increase in Expenses Indirect due to two Interest payments for the Pajaro Tank Loan. She also noted an increase in Other Income due to a temporary hydrant meter rental. District's current cash on hand as of November 30th, 2020 is approximately \$478,000. The total income vs expense difference is \$51,804.53 and October vs November cash difference of \$53,727.47.

Motion made by Director Moody and seconded by Director Lamboley to approve the November 2020 Financials. Motion carried.

Roll Call Vote:	Ayes:	H. Wiggins; S. Coplin; R. Moody; D. Lamboley
	Noes:	None
	Absent:	M. Moore
	Abstain:	None

MONTHLY EXPENDITURES REPORT FOR REVIEW

APPROVAL OF CHECKS:

2. Review and consider approving of checks and directing Staff to sign checks

1. General Fund 633: Total of \$0.00
2. Operating Account: Check No. 24559 through Check No. 24587 for a total of \$195,609.82
3. Reserve Account: Total of \$3,981.00
4. Street Maintenance Account: Check No. 529 through Check No. 530 for a total of \$1,003.72
5. Pajaro Park Account: Total of \$1,593.41
6. COP 2010 Account: Total of \$306,281.10
7. Debt Service Reserve Account: Total of \$0.00

Motion was made by Director Coplin, seconded by Director Lamboley to approve the November 2020 Checks, and direct Staff to sign checks. Motion carried.

Roll Call Vote:	Ayes:	H. Wiggins; S. Coplin; R. Moody; D. Lamboley
	Noes:	None
	Absent:	M. Moore
	Abstain:	None

STAFF/COMMITTEE REPORTS: (Informational Only)

1. Proposition 218 Proceedings
 - Directors would like the notice of Public Hearing Packet to be revised for clarity. Also, they would like to see more detail on the need for the rate increases and change the title of the letter supporting the need for emergency generators. Director Wiggins appointed Directors Moody and Coplin to work with Staff and District Counsel to revise the packet.
2. District office will be closed on the 21st thru the 25th of December 2020.
3. District Operation: changes due to COVID-19 and "Shelter in Place" order
 - District office will remain open with strict guidelines.
 - District Parks have been closed.
 - Copies of notice at District office and list of duties for office.

- No Vendors or members of the public are allowed into office.
- Payments are being received; no change given.
- District has a verbal agreement in place for Mutual Aid with both Castroville CSD and Aromas WD. District Counsel is working on a written agreement.
- President Wiggins and Vice President Coplin conducted a conference call with General Manager and Operations Manager to plan for "worst case scenario"
 - President now has District Office keys and alarm codes and has advised Staff to have Operations Manuals, keys to facilities and system maps readily available on the conference room table.
 - Contact information for all Board Members, employees and vendors are available in binder.
- Notices mailed to customers with May bills indicating that their water is safe and unaffected by COVID-19, copy of notice included in packet.
- Office remains closed to public; continuing to take payments by phone or drop-off.
- Office will be at full staffing beginning July 6, 2020 with physical distancing requirements met and health screening protocols in place; masks or face coverings to be worn always while indoors.
- All field personnel to work from home (stand-by) when air quality is bad.
- **Office began operating with reduced staffing on November 30, 2020.**

4. District Operations Report

Springfield Planning Grant

- Environmental and Technical packages are being finalized.

Pajaro Park

- The Pajaro Park remains closed.
- Director Moore informed staff that Together In Pajaro has interest in funding fencing to open the Pajaro Park play structure. The cost for fencing is \$525 per month, allowing only pedestrian access to Park.

Hazard Mitigation Plan

- Staff is working on an RFQ to go out early next year to firms interested in completing the work for the Pre-Disaster Hazard Mitigation Plan.

5. Usage Comparison Report 2019/2020

- The water usage was down in Normco, Sunny Mesa and Moss Landing compared to this month last year.

Closed Session: None

NEXT BOARD MEETING:

The next Special Board Meeting is to be held on Thursday, January 28, 2020 at 5:30 pm.

There being no further business, the regular Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 7:01 pm.

Respectfully submitted by:

Harry Wiggins, President

Sanford Coplin, Vice President

Judith Vazquez-Varela, Recorder

FINANCIAL NOTES - December 2020

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	-	Decrease in Usage: All Systems
Expenses: Indirect			
5000	Salaries & Wages	+	Three (3) payroll periods within the month
5165	Computer Software	+	Annual Renewal of Itron Software for radio-read meters
5255	Interest Expense	+	November & December Interest Payments for Pajaro Tank Loan
5320	Membership Fees & Dues	+	Annual Membership Renewals: California Special Districts Association (CSDA) & Association of California Water Agencies (ACWA)
Expenses: Direct			
5325	Permits	+	Annual Permits to State Water Resources Control Board (SWRCB) for Pajaro, Sunny Mesa & Normco
Other Income:			
4200	Street Maintenance Reimbursements	+	Parcel Assessments
4210	Vega Bond Assessments	+	Parcel Assessments
4280	Pro-Rata Tax Collection Share	+	Parcel Assessments
4340	Utility Reimbursements	+	Parcel Assessments
5794	Water Bond Assessments	+	Parcel Assessments

January 25, 2021

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · SCCB - Operating Account	232,987.31
1002 · SCCB Reserve Account	218,675.08
1003 · SCCB - Sick Leave Account	14,451.84
1004 · SCCB - Street Maint Acct	198,796.40
1006 · SCCB-GF 633	30,203.59
1007 · SCCB - Debt Service Reserve	93,638.88
1032 · SCCB-COP Acct (aka Const. Acct)	50,627.08
1036 · PSM Pajaro Park Acct	62,129.37
1050 · Cash in County Treasury - DS	54,499.44
1051 · Cash in County Treasury - GF	330,937.06
1066 · Union Bank Vega 2303	147,510.34
1068 · Union Bank Vega 2301	56.39
1069 · Union Bank Vega-2302	10,532.20
1095 · Union Bank Wtr Bond-Res 2204	147,902.45
2201 · Union Bank-2015 Wtr Rfd Bd 2201	0.52
Total Checking/Savings	<u>1,592,947.95</u>
Accounts Receivable	
1110 · Invoice Accounts Recv	1,525.30
1231 · Grants Receivable-A/R	2,411,292.75
Total Accounts Receivable	<u>2,412,818.05</u>
Other Current Assets	
1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	181,537.18
1101 · Allowance for Doubtful Accounts	-9,135.09
1115 · Prepaid Expenses	1.31
1153 · Receivable from Monterey County	860.00
1251 · Assess. Rec. - Lighting	1,907.14
1252 · Assessments Rec. - Street Maint	2,903.00
1253 · Assessments Rec. - Water bond	223,000.00
1253.1 · Assess Rec - Water Bond - Count	914.43
1254 · Advanced Pay - Spec. Asses - WB	-16,561.65
Total Other Current Assets	<u>385,826.32</u>
Total Current Assets	<u>4,391,592.32</u>
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)	-51,675.40
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	144,062.43
1551 · A/D - District Office Building	-125,704.73
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	510,984.21
1571 · A/D - Equipment - Pumping Plant	-443,661.87
1580 · Distribution Mains [P]	1,487,948.01
1581 · A/D - Distribution Mains	-1,090,371.68
1590 · Meters	86,141.13
1591 · A/D - Meters	-85,271.11
1600 · Hydrants	7,422.43

January 25, 2021

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
1601 · A/D - Hydrants	-4,704.72
1610 · Automotive Equipment	221,662.12
1611 · A/D - Automotive Equipment	-156,041.31
1620 · Utility Trans/Distr Plant	115,702.65
1621 · A/D - Utility T&D Plant	-93,257.77
1622 · A/D - Moss Landing	-169,582.31
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	-17,732.73
1650 · Trans & Distr Plant	139,408.08
1651 · A/D - Trans & Distr Plant	-72,965.30
1670 · Small Tools/Equipment	10,773.67
1671 · A/D - Small Tools/Equipment	-8,794.51
1680 · ALCO Water Project	155,809.38
1681 · A/D - ALCO Water Project	-101,276.45
1804 · CIP-Springfield	509,110.44
1805 · CIP-Vega Imprvtmnt Project	4,620,002.33
1805.1 · A/D - Vega	-2,186,481.90
1806 · Moss Landing Bridge Project	251,233.09
1807 · CIP-Langley/VP	247,543.58
1807.1 · A/D - Langley/VP	-78,160.74
1808 · CIP-Normco	296,974.74
1808.1 · A/D - Normco Tank	-127,796.73
1811 · CIP-Vierra Estate	175,238.16
1811.1 · A/D - Vierra Estates	-50,658.72
1812 · CIP-Moss Landing Water System	301,793.12
1812.1 · A/D - Moss Landing Water	-79,020.55
1814 · CIP-Pajaro	2,092,790.80
1816 · Land - Pajaro Park	781,632.00
1817 · Improvements - Pajaro Park	4,717,110.00
1817.1 · A/D - Improvements -Pajaro Park	-1,296,951.63
1818 · Buildings - Pajaro Park	796,400.00
1818.1 · A/D - Buildings-Pajaro Park	-178,569.26
1819 · Equipment - Pajaro Park	43,381.00
1819.1 · A/D - Equipment-Pajaro Park	-27,474.89
1820 · Normco Treatment Facility	127,374.00
1820.1 · A/D-Normco Treatment Facility	-92,120.85
1821 · CIP-Sunny Mesa	-0.39
1822 · CIP-Vega	-0.19
1823 · CIP-Blackie	0.04
Total Fixed Assets	12,307,348.41
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	3,636,801.72
1900 · Due From Other Funds	159,690.92
1950 · Deferred amount on refunding	66,557.60
1951 · Deferred Amt of Ref-Vega Bds15	85,015.09
Total Other Assets	3,948,323.18
TOTAL ASSETS	20,647,263.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	385,490.30
2500 · Due to Other Funds	159,693.06
Total Accounts Payable	545,183.36
Other Current Liabilities	

January 25, 2021

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
2005 · Accrued Liabilities	62,567.00
2050 · Accrued Payroll	17,782.41
2100 · Payroll Tax Liabilities	1,500.00
2121 · Customer Security Deposits	18,612.65
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	30,050.00
2225 · Accrued Vacation Liability	13,452.63
2230 · Accrued Sick Leave Liability	46,098.53
2263 · 457b EE Plan Payable	4,193.66
2264 · Employee Insurance Payable	-1,144.57
2265 · EE Aflac Insurance Payable	1,185.99
2320 · Due to 64 Original Sewer Accts	29,169.90
2324 · Payable to Customers	2,347.79
2325 · Payable to P.V.W.M.A.	-2,243.34
Total Other Current Liabilities	<u>260,172.65</u>
Total Current Liabilities	805,356.01
Long Term Liabilities	
2256 · Vehicle Loan Payable	53,612.52
2257 · Reorganization Loan	245,000.00
2267 · Pajaro Tank Loan-0190	1,188,510.18
2350 · Bonds Payable - Water Bond	193,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	1,945,000.00
2361 · Bonds Payable-2015 Vga Wtr Rf	3,502,899.67
2400 · Unamortized Discount on 2015	-31,095.01
2401 · Unamorized Discount-2015 Vega	-12,514.72
Total Long Term Liabilities	<u>7,084,412.64</u>
Total Liabilities	7,889,768.65
Equity	
3000 · Fund Balance	219,540.85
3001 · Restricted-Street Maintenance	192,425.80
3040 · Contributed Capital	248,000.00
3045 · Restricted for Debt Service	4,575,060.23
3050 · Retained Earnings	6,006,426.85
3999 · Suspense	13,037.78
Net Income	1,503,003.75
Total Equity	<u>12,757,495.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,647,263.91</u></u>

January 25, 2021
Accrual Basis

Profit & Loss
December 2020

	<u>Dec 20</u>
Ordinary Income/Expense	
Income	
4001 · Route 1 - Pajaro	20,594.07
4002 · Route 2 - Pajaro	20,314.18
4003 · Route 3 - Commercial	15,440.68
4004 · Route 4 - Trailer Park	1,037.26
4005 · Route 5 - San Juan Rd Apts	942.20
4006 · Route 6 - Sunny Mesa	9,460.25
4007 · Route 7 - CSA 73	9,679.49
4008 · Route 8 - Vega	11,021.16
4010 · Route 10 -Springfield	875.00
4011 · Route 11 - Moss Landing	18,572.87
4012 · Route 12 - Blackie Road	2,180.62
4013 · Route 13 - Normco	21,980.51
4014 · Route 14 - Vierra	3,471.96
4015 · Route 15 - Langley/VP	2,228.09
	<hr/>
Total Income	137,798.34
Gross Profit	137,798.34
Expense	
INDIRECT	
5000 · Salaries and Wages	90,706.63
5005 · Administrative Fees	487.60
5010 · Contract Labor	1,600.00
5030 · Payroll Tax Expense	1,198.97
5050 · Employee Health Insurance	15,310.63
5070 · Employee Retirement	12,740.50
5130 · Utilities - Office	284.88
5140 · Building Repair & Maint	321.34
5145 · District Wide Repair & Maint	1,603.19
5150 · Garbage Service	307.46
5160 · Office Equip Rental	738.95
5165 · Computer Software	2,324.35
5170 · Office Equipment Repair & Maint	12.50
5240 · Office Supplies	202.63
5250 · Legal Expenses	1,192.00
5255 · Interest Expense	3,979.60
5256 · Interest Exp-Financed Items	350.19
5260 · Accounting & Bookkeeping	3,000.00
5270 · Automotive - Repair & Maint	249.87
5320 · Membership Fees and Dues	14,414.00
5330 · Telephone	1,038.46
5340 · Burglar Alarm Monitoring	84.00
5370 · Fuel - Trucks	2,090.92
5390 · Bank Charges	197.86
5391 · Credit Card Transaction Fees	798.43
5XXX · Indirect Allocation	0.00
	<hr/>
Total INDIRECT	155,234.96
5190 · Soil and Water Tests	2,484.00
5220 · Water System - Repair & Maint	43,533.49
5225 · Street Maintenance	1,066.28
5230 · Park - Repair & Maint	6.79
5231 · Pajaro Park Expense	1,030.15
5310 · Utilities - Well Site	10,413.23
5315 · Utilities - Street Lighting	2,157.25
5325 · Permits	6,547.20
5426 · Vega Assmnt Bond Expense	1,056.74
5427 · Improvement Project-Springfield	8,912.75
	<hr/>
Total Expense	232,442.84
Net Ordinary Income	-94,644.50
Other Income/Expense	

January 25, 2021

Profit & Loss

December 2020

Accrual Basis

	<u>Dec 20</u>
Other Income	
4100 · Late Payment Penalties	458.91
4110 · Hydrant Sales	1,031.36
4200 · Street Maintenance-Reimb	33,700.09
4210 · Vega Bond Assessments	159,878.00
4280 · Pro-Rata Tax Collection Share	13,173.04
4285 · P.V.W.M.A. Collection Fee	1,807.05
4340 · Utility Reimbursements	24,743.31
4350 · Interest Revenue	7.86
5794 · Water Bond Assessments	25,786.91
	<hr/>
Total Other Income	260,586.53
Other Expense	
5435 · Improvement Project-Pajaro	1,452.75
	<hr/>
Total Other Expense	1,452.75
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Net Other Income	259,133.78
	<hr/>
Net Income	<u><u>164,489.28</u></u>

**Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance
December 2020**

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January 25, 2021
Accrual Basis

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 - Route 1 - Pajaro	20,594.07	22,583.34	91.2%	145,704.47	135,500.04	107.5%	271,000.00
4002 - Route 2 - Pajaro	20,314.18	23,000.00	88.3%	139,717.82	138,000.00	101.2%	276,000.00
4003 - Route 3 - Commercial	15,440.68	23,083.34	66.9%	138,384.04	138,500.04	99.9%	277,000.00
4004 - Route 4 - Trailer Park	1,037.28	1,125.00	92.2%	6,607.85	6,750.00	97.9%	13,500.00
4005 - Route 5 - San Juan Rd Apts	942.20	1,116.67	84.4%	6,060.45	6,700.02	90.5%	13,400.00
4006 - Route 6 - Sunny Mesa	9,460.25	11,975.00	79.0%	74,937.55	71,850.00	104.3%	143,700.00
4007 - Route 7 - CSA 73	9,679.49	13,166.67	73.5%	78,130.46	79,000.02	98.9%	158,000.00
4008 - Route 8 - Vega	11,021.16	13,025.00	84.6%	87,722.04	78,150.00	112.2%	156,300.00
4010 - Route 10 - Springfield	875.00	875.00	100.0%	5,125.00	5,250.00	97.6%	10,500.00
4011 - Route 11 - Moss Landing	18,572.87	22,583.34	82.2%	134,704.10	135,500.04	99.4%	271,000.00
4012 - Route 12 - Blackie Road	2,180.62	2,641.67	82.5%	18,876.74	15,850.02	119.1%	31,700.00
4013 - Route 13 - Normco	21,980.51	28,750.00	76.5%	183,833.46	172,500.00	106.6%	345,000.00
4014 - Route 14 - Vierra	3,471.96	4,383.34	79.2%	27,722.61	26,300.04	105.4%	52,600.00
4015 - Route 15 - Langley/VP	2,228.09	2,741.67	81.3%	17,221.71	16,450.02	104.7%	32,900.00
Total Income	137,798.34	171,050.04	80.6%	1,064,748.30	1,026,300.24	103.7%	2,052,600.00
Gross Profit	137,798.34	171,050.04	80.6%	1,064,748.30	1,026,300.24	103.7%	2,052,600.00
Expense							
INDIRECT							
5000 - Salaries and Wages	90,706.63	63,500.00	142.8%	381,322.71	381,000.00	100.1%	762,000.00
5005 - Administrative Fees	487.60	500.00	97.5%	2,428.44	3,000.00	80.9%	6,000.00
5010 - Contract Labor	1,600.00	2,000.00	80.0%	10,545.00	12,000.00	87.9%	24,000.00
5030 - Payroll Tax Expense	1,198.97	1,333.34	89.9%	5,385.57	8,000.04	67.3%	16,000.00
5040 - Worker's Comp Insurance	0.00	1,666.67	0.0%	4,242.77	10,000.02	42.4%	20,000.00
5050 - Employee Health Insurance	15,310.63	15,666.67	97.7%	93,727.58	94,000.02	99.7%	188,000.00
5070 - Employee Retirement	12,740.50	9,525.00	133.8%	59,497.20	57,150.00	104.1%	114,300.00
5090 - Other Employee Expense	0.00	208.34	0.0%	335.64	1,250.04	26.9%	2,500.00
5120 - Property Taxes	0.00	125.00	0.0%	-4,099.58	750.00	-546.6%	1,500.00
5130 - Utilities - Office	284.88	333.34	85.5%	1,675.29	2,000.04	83.8%	4,000.00
5140 - Building Repair & Maint	321.34	1,250.00	25.7%	10,817.27	7,500.00	144.2%	15,000.00
5145 - District Wide Repair & Maint	1,603.19	1,333.34	120.2%	7,226.36	8,000.04	90.3%	16,000.00
5150 - Garbage Service	307.46	308.34	99.7%	1,537.30	1,850.04	83.1%	3,700.00
5160 - Office Equip Rental	738.95	833.34	88.7%	4,372.19	5,000.04	87.4%	10,000.00
5165 - Computer Software	2,324.35	833.34	278.9%	5,229.40	5,000.04	104.6%	10,000.00
5170 - Office Equipment Repair & Maint	12.50	300.00	4.2%	1,386.02	1,800.00	77.0%	3,600.00
5175 - Small Tools - Repair & Maint	0.00	83.34	0.0%	278.16	500.04	55.6%	1,000.00
5180 - Casualty Ins/Liability Ins	0.00	2,583.34	0.0%	30,100.96	15,500.04	194.2%	31,000.00
5200 - Billing Supplies	0.00	308.34	0.0%	2,511.66	1,850.04	135.8%	3,700.00
5240 - Office Supplies	202.63	291.67	69.5%	1,500.80	1,750.02	85.8%	3,500.00
5245 - Postage	0.00	708.34	0.0%	4,000.00	4,250.04	94.1%	8,500.00
5250 - Legal Expenses	1,192.00	2,250.00	53.0%	11,894.48	13,500.00	88.1%	27,000.00
5255 - Interest Expense	3,979.60	1,083.34	367.3%	22,913.29	6,500.04	352.5%	13,000.00
5266 - Interest Exp-Financed Items	309.19	200.00	175.1%	773.81	1,200.00	64.5%	2,400.00
5260 - Accounting & Bookkeeping	3,000.00	3,083.34	97.3%	30,770.00	18,500.04	166.3%	37,000.00
5266 - Engineering Svcs-Dist Wide	0.00	3,416.67	0.0%	39,000.00	20,500.02	190.2%	41,000.00
5270 - Automotive - Repair & Maint	249.87	833.34	30.0%	968.35	5,000.04	19.4%	10,000.00
5280 - Conferences, Meetings, Seminars	0.00	41.67	0.0%	0.00	250.02	0.0%	500.00
5290 - Travel Expenses	0.00	41.67	0.0%	0.00	250.02	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	125.00	0.0%	0.00	750.00	0.0%	1,500.00
5320 - Membership Fees and Dues	14,414.00	1,666.67	864.8%	15,194.10	10,000.02	151.9%	20,000.00
5326 - Licenses and Certifications	0.00	166.67	0.0%	490.05	1,000.02	49.0%	2,000.00

Pajaro/Sunny Mesa Community Services District Profit & Loss Budget Performance

January 25, 2021
Accrual Basis

December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget
5330 · Telephone	1,038.46	1,416.67	73.3%	10,436.92	8,500.02	122.8%	17,000.00
5340 · Burglar Alarm Monitoring	84.00	66.67	126.0%	384.00	400.02	96.0%	800.00
5370 · Fuel - Trucks	2,090.92	2,000.00	104.5%	11,184.76	12,000.00	93.2%	24,000.00
5390 · Bank Charges	197.86	16.67	1,186.9%	823.80	100.02	823.6%	200.00
5391 · Credit Card Transaction Fees	798.43	500.00	159.7%	4,595.37	3,000.00	153.2%	6,000.00
5400 · Miscellaneous Expense	0.00	16.67	0.0%	-199.75	100.02	-199.7%	200.00
5XXX · Indirect Allocation	0.00			0.00			
6560 · Payroll Processing Expenses	0.00	50.00	0.0%	1.75	300.00	0.6%	600.00
6577 · COP Debt Service - Interest	0.00	6,500.00	0.0%	38,677.50	39,000.00	99.2%	78,000.00
Total INDIRECT	155,234.96	127,291.80	122.0%	811,929.17	763,750.80	106.3%	1,527,500.00
5190 · Soil and Water Tests	2,484.00	2,666.67	93.1%	13,040.30	16,000.02	81.5%	32,000.00
5220 · Water System - Repair & Maint	43,533.49	18,750.00	232.2%	103,581.22	112,500.00	92.1%	225,000.00
5225 · Street Maintenance	1,066.28	2,720.84	39.2%	13,404.39	16,325.04	82.1%	32,650.00
5230 · Park - Repair & Maint	6.79	83.34	8.1%	539.39	500.04	107.9%	1,000.00
5231 · Pajaro Park Expense	1,030.15			13,883.78			
5265 · Engineering Expenses	0.00	166.67	0.0%	0.00	1,000.02	0.0%	2,000.00
5310 · Utilities - Well Site	10,413.23	14,166.67	73.5%	73,955.36	85,000.02	87.0%	170,000.00
5315 · Utilities - Street Lighting	2,157.25	2,333.34	92.5%	10,770.64	14,000.04	76.9%	28,000.00
5325 · Permits	6,547.20	2,083.34	314.3%	8,203.20	12,500.04	65.6%	25,000.00
5360 · Fuel - Generator	0.00	125.00	0.0%	776.90	750.00	103.6%	1,500.00
5426 · Vega Assmnt Bond Expense	1,056.74			4,246.05			
5427 · Improvement Project-Springfield	8,912.75			-14,622.40			
5428 · COP Bond Expense	0.00	291.67	0.0%	2,155.00	1,750.02	123.1%	3,500.00
5433 · Pajaro Water Bond Interest Exp	0.00	893.34	0.0%	7,140.00	5,300.04	134.7%	10,600.00
6575 · Vega Debt Service-Interest	0.00	11,916.67	0.0%	72,830.00	71,500.02	101.9%	143,000.00
Total Expense	232,442.84	183,479.35	126.7%	1,121,833.00	1,100,876.10	101.9%	2,201,750.00
Net Ordinary Income	-94,644.50	-12,429.31	761.5%	-57,084.70	-74,575.86	76.5%	-149,150.00
Other Income/Expense							
Other Income							
4100 · Late Payment Penalties	458.91	416.67	110.1%	2,673.27	2,500.02	106.9%	5,000.00
4101 · Billing Adjustments	0.00	41.67	0.0%	0.00	250.02	0.0%	500.00
4110 · Hydrant Sales	1,031.36	416.67	247.5%	10,534.09	2,500.02	421.4%	5,000.00
4115 · Testing Fees	0.00	625.00	0.0%	480.00	3,750.00	12.8%	7,500.00
4140 · Connection Fees	0.00	358.34	0.0%	4,304.00	2,150.04	200.2%	4,300.00
4141 · Application Fees	0.00	45.84	0.0%	275.00	275.04	100.0%	550.00
4146 · Other Fees	0.00	33.34	0.0%	0.00	200.04	0.0%	400.00
4200 · Street Maintenance-Reimb	33,700.09	5,316.67	633.9%	33,700.09	31,900.02	105.6%	63,800.00
4210 · Vega Bond Assessments	159,878.00	23,166.67	690.1%	159,878.00	139,000.02	115.0%	278,000.00
4280 · Pro-Rata Tax Collection Share	13,173.04	2,083.34	632.3%	14,046.97	12,500.04	112.4%	25,000.00
4285 · P.V.W.M.A. Collection Fee	1,807.05	2,250.00	80.3%	15,397.21	13,500.00	114.1%	27,000.00
4300 · Collection of Previous W/O Acct	0.00	41.67	0.0%	0.00	250.02	0.0%	500.00
4305 · Miscellaneous Revenue	0.00	125.00	0.0%	0.00	750.00	0.0%	1,500.00
4307 · Returned Check Charges	0.00			25.00			
4311 · Interest on Pooled Investments	0.00			575.40			
4340 · Utility Reimbursements	24,743.31	2,333.34	1,060.4%	25,025.10	14,000.04	178.8%	28,000.00
4341 · Lighting Admin Reimbursements	0.00	1,000.00	0.0%	0.00	6,000.00	0.0%	12,000.00
4345 · Customer Order Reimbursements	0.00	41.67	0.0%	5,870.96	250.02	0.0%	500.00
4346 · District 25% Overhead Fee	0.00	475.00	1.7%	98.75	2,850.00	3.5%	5,700.00
4350 · Interest Revenue	7.86	58.34	0.0%	0.00	350.04	0.0%	700.00
4355 · Audit/Bookkeeping Reimbursement	0.00	33.34	0.0%	0.00	200.04	0.0%	400.00
4360 · Legal Counsel Reimbursement	0.00						

**Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance**

December 2020

	Dec 20	Budget	% of Budget	Jul - Dec 20	YTD Budget	% of Budget	Annual Budget
5408 · Springfield Project-Grant Reimb	0.00			115,866.38			
5409 · Pajaro Improve Proj-Grant Reimb	0.00			1,149,742.35			
5424 · Springfld Bottled Wtr Gr Reimb	0.00			2,597.49			
5794 · Water Bond Assessments	25,786.91	3,375.00	764.1%	25,967.89	20,250.00	128.2%	40,500.00
Total Other Income	260,586.53	42,237.57	617.0%	1,567,057.95	253,425.42	618.4%	506,850.00
Other Expense	1,452.75			6,769.50			
5435 · Improvement Project-Pajaro	0.00			200.00			
6260 · Lighting Expenses							
Total Other Expense	1,452.75			6,969.50			
Net Other Income	259,133.78	42,237.57	613.5%	1,560,088.45	253,425.42	615.6%	506,850.00
Net Income	164,489.28	29,808.26	551.8%	1,503,003.75	178,849.56	840.4%	357,700.00

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget vs. Actual
 December 2020

	Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4001 · Route 1 - Pajaro	20,594.07	22,583.34	-1,989.27	91.19%
4002 · Route 2 - Pajaro	20,314.18	23,000.00	-2,685.82	88.32%
4003 · Route 3 - Commercial	15,440.68	23,083.34	-7,642.66	66.89%
4004 · Route 4 - Trailer Park	1,037.26	1,125.00	-87.74	92.2%
4005 · Route 5 - San Juan Rd Apts	942.20	1,116.67	-174.47	84.38%
4006 · Route 6 - Sunny Mesa	9,460.25	11,975.00	-2,514.75	79.0%
4007 · Route 7 - CSA 73	9,679.49	13,166.67	-3,487.18	73.52%
4008 · Route 8 - Vega	11,021.16	13,025.00	-2,003.84	84.62%
4010 · Route 10 -Springfield	875.00	875.00	0.00	100.0%
4011 · Route 11 - Moss Landing	18,572.87	22,583.34	-4,010.47	82.24%
4012 · Route 12 - Blackie Road	2,180.62	2,641.67	-461.05	82.55%
4013 · Route 13 - Normco	21,980.51	28,750.00	-6,769.49	76.45%
4014 · Route 14 - Vierra	3,471.96	4,383.34	-911.38	79.21%
4015 · Route 15 - Langley/VP	2,228.09	2,741.67	-513.58	81.27%
Total Income	137,798.34	171,050.04	-33,251.70	80.56%
Expense				
INDIRECT				
5000 · Salaries and Wages	90,706.63	63,500.00	27,206.63	142.85%
5005 · Administrative Fees	487.60	500.00	-12.40	97.52%
5010 · Contract Labor	1,600.00	2,000.00	-400.00	80.0%
5030 · Payroll Tax Expense	1,198.97	1,333.34	-134.37	89.92%
5040 · Worker's Comp Insurance	0.00	1,666.67	-1,666.67	0.0%
5050 · Employee Health Insurance	15,310.63	15,666.67	-356.04	97.73%
5070 · Employee Retirement	12,740.50	9,525.00	3,215.50	133.76%
5090 · Other Employee Expense	0.00	208.34	-208.34	0.0%
5120 · Property Taxes	0.00	125.00	-125.00	0.0%
5130 · Utilities - Office	284.88	333.34	-48.46	85.46%
5140 · Building Repair & Maint	321.34	1,250.00	-928.66	25.71%
5145 · District Wide Repair & Maint	1,603.19	1,333.34	269.85	120.24%

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget vs. Actual
 December 2020

12:33 PM
 January 25, 2021
 Accrual Basis

	Dec 20	Budget	\$ Over Budget	% of Budget
5150 · Garbage Service	307.46	308.34	-0.88	99.72%
5160 · Office Equip Rental	738.95	833.34	-94.39	88.67%
5165 · Computer Software	2,324.35	833.34	1,491.01	278.92%
5170 · Office Equipment Repair & Maint	12.50	300.00	-287.50	4.17%
5175 · Small Tools - Repair & Maint.	0.00	83.34	-83.34	0.0%
5180 · Casualty Ins/Liability Ins	0.00	2,583.34	-2,583.34	0.0%
5200 · Billing Supplies	0.00	308.34	-308.34	0.0%
5240 · Office Supplies	202.63	291.67	-89.04	69.47%
5245 · Postage	0.00	708.34	-708.34	0.0%
5250 · Legal Expenses	1,192.00	2,250.00	-1,058.00	52.98%
5255 · Interest Expense	3,979.60	1,083.34	2,896.26	367.35%
5256 · Interest Exp-Financed Items	350.19	200.00	150.19	175.1%
5260 · Accounting & Bookkeeping	3,000.00	3,083.34	-83.34	97.3%
5266 · Engineering Svcs-Dist Wide	0.00	3,416.67	-3,416.67	0.0%
5270 · Automotive - Repair & Maint	249.87	833.34	-583.47	29.98%
5280 · Conferences, Meetings, Seminars	0.00	41.67	-41.67	0.0%
5290 · Travel Expenses	0.00	41.67	-41.67	0.0%
5300 · Books & Subscriptions	0.00	125.00	-125.00	0.0%
5305 · Water Conservation Program	0.00	125.00	-125.00	0.0%
5320 · Membership Fees and Dues	14,414.00	1,666.67	12,747.33	864.84%
5326 · Licenses and Certifications	0.00	166.67	-166.67	0.0%
5330 · Telephone	1,038.46	1,416.67	-378.21	73.3%
5340 · Burglar Alarm Monitoring	84.00	66.67	17.33	125.99%
5370 · Fuel - Trucks	2,090.92	2,000.00	90.92	104.55%
5390 · Bank Charges	197.86	16.67	181.19	1,186.92%
5391 · Credit Card Transaction Fees	798.43	500.00	298.43	159.69%
5400 · Miscellaneous Expense	0.00	16.67	-16.67	0.0%
6560 · Payroll Processing Expenses	0.00	50.00	-50.00	0.0%
6577 · COP Debt Service - Interest	0.00	6,500.00	-6,500.00	0.0%
Total INDIRECT	155,234.96	127,291.80	27,943.16	121.95%
5190 · Soil and Water Tests	2,484.00	2,666.67	-182.67	93.15%
5220 · Water System - Repair & Maint	43,533.49	18,750.00	24,783.49	232.18%

**Pajaro/Sunny Mesa Community Services District
 Profit & Loss Budget vs. Actual**

December 2020

	Dec 20	Budget	\$ Over Budget	% of Budget
5225 · Street Maintenance	1,066.28	2,720.84	-1,654.56	39.19%
5230 · Park - Repair & Maint	6.79	83.34	-76.55	8.15%
5265 · Engineering Expenses	0.00	166.67	-166.67	0.0%
5310 · Utilities - Well Site	10,413.23	14,166.67	-3,753.44	73.51%
5315 · Utilities - Street Lighting	2,157.25	2,333.34	-176.09	92.45%
5325 · Permits	6,547.20	2,083.34	4,463.86	314.27%
5360 · Fuel - Generator	0.00	125.00	-125.00	0.0%
5428 · COP Bond Expense	0.00	291.67	-291.67	0.0%
5433 · Pajaro Water Bond Interest Exp	0.00	883.34	-883.34	0.0%
6575 · Vega Debt Service-Interest	0.00	11,916.67	-11,916.67	0.0%
Total Expense	221,443.20	183,479.35	37,963.85	120.69%
Net Ordinary Income	-83,644.86	-12,429.31	-71,215.55	672.97%
Other Income/Expense				
Other Income				
4100 · Late Payment Penalties	458.91	416.67	42.24	110.14%
4101 · Billing Adjustments	0.00	41.67	-41.67	0.0%
4110 · Hydrant Sales	1,031.36	416.67	614.69	247.52%
4115 · Testing Fees	0.00	625.00	-625.00	0.0%
4140 · Connection Fees	0.00	358.34	-358.34	0.0%
4141 · Application Fees	0.00	45.84	-45.84	0.0%
4146 · Other Fees	0.00	33.34	-33.34	0.0%
4200 · Street Maintenance-Reimb	33,700.09	5,316.67	28,383.42	633.86%
4210 · Vega Bond Assessments	159,878.00	23,166.67	136,711.33	690.12%
4280 · Pro-Rata Tax Collection Share	13,173.04	2,083.34	11,089.70	632.3%
4285 · P.V.W.M.A. Collection Fee	1,807.05	2,250.00	-442.95	80.31%
4300 · Collection of Previous W/O Acct	0.00	41.67	-41.67	0.0%
4305 · Miscellaneous Revenue	0.00	125.00	-125.00	0.0%
4340 · Utility Reimbursements	24,743.31	2,333.34	22,409.97	1,060.43%
4341 · Lighting Admin Reimbursements	0.00	1,000.00	-1,000.00	0.0%
4346 · District 25% Overhead Fee	0.00	41.67	-41.67	0.0%
4350 · Interest Revenue	7.86	475.00	-467.14	1.66%
4355 · Audit/Bookkeeping Reimbursement	0.00	58.34	-58.34	0.0%

**Pajaro/Sunny Mesa Community Services District
 Profit & Loss Budget vs. Actual**

December 2020

Dec 20	Budget	\$ Over Budget	% of Budget
0.00	33.34	-33.34	0.0%
25,786.91	3,375.00	22,411.91	764.06%
260,586.53	42,237.57	218,348.96	616.95%
0.00			
260,586.53	42,237.57	218,348.96	616.95%
176,941.67	29,808.26	147,133.41	593.6%

4360 · Legal Counsel Reimbursement

5794 · Water Bond Assessments

Total Other Income

Other Expense

Total Other Expense

Net Other Income

Net Income

Total Income **Total Expense** **Difference**
 \$398,384.87 \$221,443.20 \$176,941.67

November Cash **December Cash** **Difference**
 \$478,578.71 \$451,662.39 **-\$26,916.32**

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	A	01/25/2021	Praxair	1001 · SCCB - Operating Account		-50.38
Bill	6114...	01/08/2021		5220 · Water System - Repair & Maint	-30.01	30.01
Bill	6117...	01/12/2021		5220 · Water System - Repair & Maint	-20.37	20.37
TOTAL					-50.38	50.38
Bill Pmt -Check	A	01/25/2021	Soil Control Lab- ACH	1001 · SCCB - Operating Account		-750.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-50.00	50.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-75.00	75.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-50.00	50.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-75.00	75.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/07/2021		5190 · Soil and Water Tests	-25.00	25.00
Bill	1010...	01/18/2021		5190 · Soil and Water Tests	-75.00	75.00
Bill	1010...	01/18/2021		5190 · Soil and Water Tests	-50.00	50.00
Bill	1010...	01/18/2021		5190 · Soil and Water Tests	-75.00	75.00
Bill	1010...	01/18/2021		5190 · Soil and Water Tests	-50.00	50.00
Bill	1010...	01/18/2021		5190 · Soil and Water Tests	-25.00	25.00
TOTAL					-750.00	750.00
Bill Pmt -Check	ACH	01/11/2021	Assoc. of CA Water Agencies-Online	1001 · SCCB - Operating Account		-9,735.00
Bill	2021 ...	12/29/2020		5320 · Membership Fees and Dues	-9,735.00	9,735.00
TOTAL					-9,735.00	9,735.00
Bill Pmt -Check	ACH	01/11/2021	MBAS- ACH	1001 · SCCB - Operating Account		-400.50
Bill	2012...	12/30/2020		5190 · Soil and Water Tests	-22.50	22.50
Bill	2011...	01/04/2021		5190 · Soil and Water Tests	-310.50	310.50
Bill	2012...	01/04/2021		5190 · Soil and Water Tests	-67.50	67.50
TOTAL					-400.50	400.50
Bill Pmt -Check	ACH	01/11/2021	Soil Control Lab- ACH	1001 · SCCB - Operating Account		-225.00
Bill	0120...	12/29/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0120...	12/29/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0120...	12/29/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0120...	01/06/2021		5190 · Soil and Water Tests	-75.00	75.00
TOTAL					-225.00	225.00
Bill Pmt -Check	ACH	01/11/2021	Univar-ACH	1001 · SCCB - Operating Account		-1,581.76
Bill	4888...	12/22/2020		5220 · Water System - Repair & Maint	-1,581.76	1,581.76
TOTAL					-1,581.76	1,581.76
Bill Pmt -Check	ACH	01/11/2021	Agustin Sorroza-Moreno- ACH	1001 · SCCB - Operating Account		-1,280.00
Bill	12/28...	01/11/2021		5010 · Contract Labor	-1,280.00	1,280.00
TOTAL					-1,280.00	1,280.00
Bill Pmt -Check	ACH	01/25/2021	Ace Hardware Watsonville- ACH	1001 · SCCB - Operating Account		-93.39
Bill	202343	12/29/2020		5220 · Water System - Repair & Maint	-39.26	39.26
Bill	202481	01/06/2021		5220 · Water System - Repair & Maint	-14.87	14.87
Bill	202647	01/13/2021		5220 · Water System - Repair & Maint	-39.26	39.26
TOTAL					-93.39	93.39

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	01/25/2021	ACWA-JPIA (med ins)-ACH	1001 · SCCB - Operating Account		-17,046.13
Bill	0660...	01/07/2021		5050 · Employee Health Insurance 2264 · Employee Insurance Payable	-15,310.63 -1,735.50	15,310.63 1,735.50
TOTAL					-17,046.13	17,046.13
Bill Pmt -Check	ACH	01/25/2021	Agustin Sorroza-Moreno- ACH	1001 · SCCB - Operating Account		-620.00
Bill	1/19/...	01/25/2021		5010 · Contract Labor	-620.00	620.00
TOTAL					-620.00	620.00
Bill Pmt -Check	ACH	01/25/2021	ICONIX Waterworks (US), Inc- ACH	1001 · SCCB - Operating Account		-579.35
Bill	U211...	01/05/2021		5220 · Water System - Repair & Maint	-579.35	579.35
TOTAL					-579.35	579.35
Bill Pmt -Check	ACH	01/25/2021	MBAS- ACH	1001 · SCCB - Operating Account		-135.00
Bill	2101...	01/08/2021		5190 · Soil and Water Tests	-45.00	45.00
Bill	2101...	01/15/2021		5190 · Soil and Water Tests	-90.00	90.00
TOTAL					-135.00	135.00
Bill Pmt -Check	ACH	01/25/2021	Mid Valley Supply-Online	1001 · SCCB - Operating Account		-585.23
Bill	I25023	01/06/2021		5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint	-97.53 -32.52	97.53 32.52
Bill	I2506...	01/13/2021		5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint	-32.51 -65.02	32.51 65.02
Bill	I2507...	01/20/2021		5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint 5220 · Water System - Repair & Maint	-130.06 -97.53 -32.51 -65.02 -32.53	130.06 97.53 32.51 65.02 32.53
TOTAL					-585.23	585.23
Bill Pmt -Check	ACH	01/25/2021	Pajaro Valley Water Management A...	1001 · SCCB - Operating Account		-3,478.44
Bill	9/1/2...	12/21/2020		2325 · Payable to P.V.W.M.A.	-3,478.44	3,478.44
TOTAL					-3,478.44	3,478.44
Bill Pmt -Check	ACH	01/25/2021	PARS- ACH	1001 · SCCB - Operating Account		-487.60
Bill	47109	01/11/2021		5005 · Administrative Fees	-487.60	487.60
TOTAL					-487.60	487.60
Bill Pmt -Check	ACH	01/25/2021	Pure Water- ACH	1001 · SCCB - Operating Account		-10,698.70
Bill	371808	01/01/2021	State Water Resources Control Board	5427 · Improvement Project-Springfield	-2,214.15	2,214.15
Bill	371809	01/01/2021	State Water Resources Control Board	5427 · Improvement Project-Springfield	-8,484.55	8,484.55
TOTAL					-10,698.70	10,698.70
Bill Pmt -Check	ACH	01/25/2021	Singh Computech- ACH	1001 · SCCB - Operating Account		-85.00
Bill	PSM...	01/20/2021		5165 · Computer Software	-85.00	85.00
TOTAL					-85.00	85.00
Bill Pmt -Check	ACH	01/25/2021	Taylor's Office City- ACH	1001 · SCCB - Operating Account		-343.59
Bill	3270...	01/12/2021		5240 · Office Supplies	-343.59	343.59
TOTAL					-343.59	343.59

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	01/25/2021	Pajaro Valley Water Management A...	1001 · SCCB - Operating Account		-23,948.10
Bill	9/1/2...	12/31/2020		2325 · Payable to P.V.W.M.A. 2325 · Payable to P.V.W.M.A.	-18,732.90 -5,215.20	18,732.90 5,215.20
TOTAL					-23,948.10	23,948.10
Bill Pmt -Check	AP	01/11/2021	Ace Hardware Prunedale-Online	1001 · SCCB - Operating Account		-24.49
Bill	0507...	12/18/2020		5220 · Water System - Repair & Maint	-6.45	6.45
Bill	0508...	12/28/2020		5220 · Water System - Repair & Maint	-18.04	18.04
TOTAL					-24.49	24.49
Bill Pmt -Check	AP	01/11/2021	AT&T 2043-Online	1001 · SCCB - Operating Account		-409.09
Bill	Dec 2...	12/26/2020		5330 · Telephone	-409.09	409.09
TOTAL					-409.09	409.09
Bill Pmt -Check	AP	01/11/2021	AT&T 2486-Online	1001 · SCCB - Operating Account		-177.70
Bill	Dec 2...	12/26/2020		5310 · Utilities - Well Site	-177.70	177.70
TOTAL					-177.70	177.70
Bill Pmt -Check	AP	01/11/2021	C & N Tractors/Rentals- online	1001 · SCCB - Operating Account		-97.49
Bill	91493	12/16/2020		5145 · District Wide Repair & Maint	-97.49	97.49
TOTAL					-97.49	97.49
Bill Pmt -Check	AP	01/11/2021	Castroville Ace Hardware-Online	1001 · SCCB - Operating Account		-11.84
Bill	1771...	12/18/2020		5220 · Water System - Repair & Maint	-11.84	11.84
TOTAL					-11.84	11.84
Bill Pmt -Check	AP	01/11/2021	Data Flow Business Systems-Online	1001 · SCCB - Operating Account		-12.50
Bill	31746	12/29/2020		5170 · Office Equipment Repair & Ma...	-12.50	12.50
TOTAL					-12.50	12.50
Bill Pmt -Check	AP	01/11/2021	Monterey One Water- Online	1001 · SCCB - Operating Account		-25.73
Bill	JAN ...	12/31/2020		5130 · Utilities - Office	-25.73	25.73
TOTAL					-25.73	25.73
Bill Pmt -Check	AP	01/11/2021	Orkin Pest Control	1001 · SCCB - Operating Account		-101.40
Bill	334517	12/31/2020		5140 · Building Repair & Maint	-101.40	101.40
TOTAL					-101.40	101.40
Bill Pmt -Check	AP	01/11/2021	PG&E 1438-Online	1001 · SCCB - Operating Account		-1,171.53
Bill	11/24...	12/24/2020		5310 · Utilities - Well Site	-1,171.53	1,171.53
TOTAL					-1,171.53	1,171.53
Bill Pmt -Check	AP	01/11/2021	R & B Company- Online	1001 · SCCB - Operating Account		-102.51
Bill	n458...	12/10/2020		5220 · Water System - Repair & Maint	-102.51	102.51
TOTAL					-102.51	102.51
Bill Pmt -Check	AP	01/11/2021	Royal Oaks Auto Repair Inc.	1001 · SCCB - Operating Account		-661.50
Bill	33519	01/04/2021		5270 · Automotive - Repair & Maint	-281.31	281.31

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	33534	01/04/2021		5270 · Automotive - Repair & Maint	-380.19	380.19
TOTAL					-661.50	661.50
Bill Pmt -Check	AP	01/11/2021	Santa Cruz County Bank	1001 · SCCB - Operating Account		-566.04
Bill	ACC...	12/22/2020		2256 · Vehicle Loan Payable 5256 · Interest Exp-Financed Items	-442.60 -123.44	442.60 123.44
TOTAL					-566.04	566.04
Bill Pmt -Check	AP	01/11/2021	Sturdy Oil Company-Online	1001 · SCCB - Operating Account		-837.46
Bill	CL58...	12/31/2020		5370 · Fuel - Trucks	-837.46	837.46
TOTAL					-837.46	837.46
Check	AP	01/19/2021	Santa Cruz County Bank	1001 · SCCB - Operating Account		-623.25
				2256 · Vehicle Loan Payable 5256 · Interest Exp-Financed Items	-514.87 -108.38	514.87 108.38
TOTAL					-623.25	623.25
Bill Pmt -Check	AP	01/25/2021	Ace Hardware Prunedale-Online	1001 · SCCB - Operating Account		-38.32
Bill	0510...	01/20/2021		5145 · District Wide Repair & Maint	-38.32	38.32
TOTAL					-38.32	38.32
Bill Pmt -Check	AP	01/25/2021	Aramark- Online	1001 · SCCB - Operating Account		-99.21
Bill	7611...	01/08/2021		5140 · Building Repair & Maint	-33.07	33.07
Bill	7611...	01/15/2021		5140 · Building Repair & Maint	-33.07	33.07
Bill	7611...	01/22/2021		5140 · Building Repair & Maint	-33.07	33.07
TOTAL					-99.21	99.21
Bill Pmt -Check	AP	01/25/2021	AT&T 0646-Online	1001 · SCCB - Operating Account		-201.42
Bill	1/5/2...	01/05/2021		5310 · Utilities - Well Site	-201.42	201.42
TOTAL					-201.42	201.42
Bill Pmt -Check	AP	01/25/2021	AT&T 1782-Online	1001 · SCCB - Operating Account		-33.34
Bill	1/7/2...	01/07/2021		5310 · Utilities - Well Site	-33.34	33.34
TOTAL					-33.34	33.34
Bill Pmt -Check	AP	01/25/2021	AT&T 2627-Online	1001 · SCCB - Operating Account		-33.34
Bill	1/7/2...	01/07/2021		5310 · Utilities - Well Site	-33.34	33.34
TOTAL					-33.34	33.34
Bill Pmt -Check	AP	01/25/2021	AT&T 3439-Online	1001 · SCCB - Operating Account		-33.34
Bill	1/1/2...	01/01/2021		5310 · Utilities - Well Site	-33.34	33.34
TOTAL					-33.34	33.34
Bill Pmt -Check	AP	01/25/2021	AT&T 5283-Online	1001 · SCCB - Operating Account		-178.38
Bill	1/11/...	01/11/2021		5310 · Utilities - Well Site	-178.38	178.38
TOTAL					-178.38	178.38
Bill Pmt -Check	AP	01/25/2021	AT&T 6542-Online	1001 · SCCB - Operating Account		-65.26

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	1/7/2...	01/07/2021		5310 · Utilities - Well Site	-65.26	65.26
TOTAL					-65.26	65.26
Bill Pmt -Check	AP	01/25/2021	AT&T 8925-Online	1001 · SCCB - Operating Account		-385.54
Bill	x010...	01/01/2021		5330 · Telephone	-385.54	385.54
TOTAL					-385.54	385.54
Bill Pmt -Check	AP	01/25/2021	Elan-Online	1001 · SCCB - Operating Account		-176.99
Bill	JAN ...	01/06/2021		5270 · Automotive - Repair & Maint 5130 · Utilities - Office	-100.00 -76.99	100.00 76.99
TOTAL					-176.99	176.99
Bill Pmt -Check	AP	01/25/2021	GreatAmerica Financial-Online	1001 · SCCB - Operating Account		-506.43
Bill	2851...	01/05/2021		5160 · Office Equip Rental	-506.43	506.43
TOTAL					-506.43	506.43
Bill Pmt -Check	AP	01/25/2021	Green Rubber Kennedy Ag-Online	1001 · SCCB - Operating Account		-30.29
Bill	S-68...	01/06/2021		5220 · Water System - Repair & Maint	-30.29	30.29
TOTAL					-30.29	30.29
Bill Pmt -Check	AP	01/25/2021	Mission Uniform Service-Online	1001 · SCCB - Operating Account		-81.46
Bill	5139...	01/11/2021		5140 · Building Repair & Maint	-40.73	40.73
Bill	5140...	01/18/2021		5140 · Building Repair & Maint	-40.73	40.73
TOTAL					-81.46	81.46
Bill Pmt -Check	AP	01/25/2021	PG&E 0819-Online	1001 · SCCB - Operating Account		-6,000.50
Bill	12/5/...	01/07/2021		5310 · Utilities - Well Site 5310 · Utilities - Well Site 5310 · Utilities - Well Site 5310 · Utilities - Well Site 5310 · Utilities - Well Site 5315 · Utilities - Street Lighting 5310 · Utilities - Well Site	-2,510.62 -1,826.29 -126.62 -529.74 -296.66 -89.04 -621.53	2,510.62 1,826.29 126.62 529.74 296.66 89.04 621.53
TOTAL					-6,000.50	6,000.50
Bill Pmt -Check	AP	01/25/2021	PG&E 1826-Online	1001 · SCCB - Operating Account		-29.72
Bill	12/17...	01/19/2021		5310 · Utilities - Well Site	-29.72	29.72
TOTAL					-29.72	29.72
Bill Pmt -Check	AP	01/25/2021	PG&E 6857-Online	1001 · SCCB - Operating Account		-4,386.29
Bill	11/25...	01/07/2021		5310 · Utilities - Well Site 5310 · Utilities - Well Site 5130 · Utilities - Office 5310 · Utilities - Well Site 5315 · Utilities - Street Lighting	-1,189.75 -862.35 -185.17 -95.87 -2,053.15	1,189.75 862.35 185.17 95.87 2,053.15
TOTAL					-4,386.29	4,386.29
Bill Pmt -Check	AP	01/25/2021	R & B Company- Online	1001 · SCCB - Operating Account		-26.98
Bill	n624...	01/20/2021		5220 · Water System - Repair & Maint	-26.98	26.98
TOTAL					-26.98	26.98
Bill Pmt -Check	AP	01/25/2021	Sturdy Oil Company-Online	1001 · SCCB - Operating Account		-906.64

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	CL59...	01/15/2021		5370 · Fuel - Trucks	-906.64	906.64
TOTAL					-906.64	906.64
Bill Pmt -Check	AP	01/25/2021	TIAA Commercial Finance, Inc.	1001 · SCCB - Operating Account		-194.40
Bill	7837...	01/08/2021		5160 · Office Equip Rental	-194.40	194.40
TOTAL					-194.40	194.40
Bill Pmt -Check	AP	01/25/2021	Tom's Site Service-Online	1001 · SCCB - Operating Account		-203.49
Bill	53160	01/03/2021		5145 · District Wide Repair & Maint	-203.49	203.49
TOTAL					-203.49	203.49
Bill Pmt -Check	AP	01/25/2021	Wells Fargo- 6120 ONLINE	1001 · SCCB - Operating Account		-422.18
Bill	JAN. ...	01/11/2021		5165 · Computer Software	-9.99	9.99
				5165 · Computer Software	-107.00	107.00
				5270 · Automotive - Repair & Maint	-305.19	305.19
TOTAL					-422.18	422.18
Bill Pmt -Check	AP	01/25/2021	WorkWell Medical Group	1001 · SCCB - Operating Account		-100.00
Bill	232172	01/11/2021		5090 · Other Employee Expense	-100.00	100.00
TOTAL					-100.00	100.00
Check	PARS	01/13/2021	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,225.39
				5070 · Employee Retirement	-4,225.39	4,225.39
TOTAL					-4,225.39	4,225.39
Bill Pmt -Check	24613	01/25/2021	Costco Membership	1001 · SCCB - Operating Account		-120.00
Bill	Marc...	01/07/2021		5320 · Membership Fees and Dues	-80.00	120.00
				1152 · Due from Employee	-40.00	60.00
TOTAL					-120.00	180.00
Bill Pmt -Check	24614	01/25/2021	Gary & Julie Grant	1001 · SCCB - Operating Account		-150.00
Bill	Dep ...	01/07/2021		2121 · Customer Security Deposits	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Check	24615	01/25/2021	Thomas Bugary	1001 · SCCB - Operating Account		-31.51
Bill	Over...	01/07/2021		1100 · Water Customer Accounts Recv	-31.51	31.51
TOTAL					-31.51	31.51

Pajaro/Sunny Mesa Community Services District
Check Detail - Pajaro Park Account
 January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	01/25/2021	Panther Protective Services- ACH	1036 · PSM Pajaro Park Acct		-450.00
Bill	01-20...	01/19/2021		5231 · Pajaro Park Expense	-450.00	450.00
TOTAL					-450.00	450.00
Bill Pmt -Check	AP	01/11/2021	Ace Hardware Watsonville- ACH	1036 · PSM Pajaro Park Acct		-78.54
Bill	202475	01/06/2021		5231 · Pajaro Park Expense	-78.54	78.54
TOTAL					-78.54	78.54
Bill Pmt -Check	AP	01/11/2021	Bianchi Alarm Systems - Pajaro Pa...	1036 · PSM Pajaro Park Acct		-84.00
Bill	23843	01/01/2021		5231 · Pajaro Park Expense	-84.00	84.00
TOTAL					-84.00	84.00

Pajaro/Sunny Mesa Community Services District
Check Detail - Street Maintenance Account
 January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	01/11/2021	Oscar Ortiz	1004 · SCCB - Street Maint Acct		-760.00
Bill	Nov-...	01/03/2021		5225 · Street Maintenance	-760.00	760.00
TOTAL					-760.00	760.00
Bill Pmt -Check	AP	01/25/2021	AT&T 5203 Street Maint-Online	1004 · SCCB - Street Maint Acct		-195.32
Bill	1/1/2...	01/01/2021		5225 · Street Maintenance	-195.32	195.32
TOTAL					-195.32	195.32
Bill Pmt -Check	531	01/25/2021	Pajaro/Sunny Mesa Comm Svcs Dist	1004 · SCCB - Street Maint Acct		-100.88
Bill	Dec ...	01/01/2021		5225 · Street Maintenance	-100.88	100.88
TOTAL					-100.88	100.88

Pajaro/Sunny Mesa Community Services District
Check Detail - COP 2010 Account
 January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	01/25/2021	Quinn Company- ACH	1032 - SCCB-COP Acct (aka Const....		-4,935.35
Bill	E241...	01/11/2021		5220 · Water System - Repair & Maint	-4,935.35	4,935.35
TOTAL					-4,935.35	4,935.35
Bill Pmt -Check	AP	01/11/2021	Contractor Compliance& Monitorin...	1032 - SCCB-COP Acct (aka Const....		-561.00
Bill	Inv. 1...	12/31/2020		5435 · Improvement Project-Pajaro	-561.00	561.00
TOTAL					-561.00	561.00
Bill Pmt -Check	AP	01/11/2021	Santa Cruz County Bank-0190	1032 - SCCB-COP Acct (aka Const....		-3,979.60
Bill	Intere...	12/20/2020		5255 · Interest Expense	-3,979.60	3,979.60
TOTAL					-3,979.60	3,979.60

Pajaro/Sunny Mesa Community Services District
Check Detail - Reserve Account
January 1 - 25, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	01/11/2021	NBS- ACH	1002 - SCCB Reserve Account		-964.74
Bill	1120...	12/20/2020		5426 - Vega Assmnt Bond Expense	-964.74	964.74
TOTAL					-964.74	964.74

PAJARO/SUNNY MESA COMMUNITY SERVICES DISTRICT
136 SAN JUAN ROAD
ROYAL OAKS, CALIFORNIA 95076
831-722-1389

Name
 Address
 Zip

PUBLIC HEARING NOTICE:
PROPOSED INCREASES IN WATER RATES, FEES AND THE PURCHASE
AND INSTALLATION OF EMERGENCY GENERATORS

A public hearing on a proposal to increase water rates, fees and the purchase of emergency generators together with their installation within the Pajaro/Sunny Mesa Community Services District ("District") will be held as follows:

- **Date:** TBD
- **Time:** 5:30 pm
- **Location:** TBD

This notice provides information concerning the proposed rate increases, and the purchase and installation of emergency generators, the place to contact for more information and the process to be followed if you wish to protest the proposed increases together with the purchase and installation of emergency generators.

At the public hearing, the Board of Directors of the District will consider adopting a resolution amending Ordinance No. 88-4-01 which will authorize the implementation of the proposed rate increases and purchase of emergency generators. The Board will only proceed to adoption of the Resolution after the public hearing is completed, and fewer than 50% of the affected customers protest the rate increases together with the purchase of the emergency generators and their installation.

If approved by the Board of the District, the rate increases will become effective on July 1st, 2021, and will be in effect for the following five (5) calendar years. If more than 50% of the affected customers of the District protest the increases, it will be rejected and will not go into effect.

Copies of the complete proposed Resolution and the amended Ordinance are available at the District's office located at 136 San Juan Road, Royal Oaks, CA.

The rate increases as shown in the below chart are being proposed to fund on going increases incurred by the District in providing water services to its customers including, but not limited to: increasing payroll, purchase and installation of permanent emergency generators, replacement and repair of equipment* In addition, the District's Financial Reserves need to be brought up to recommended level.

*See attached letter explaining the need for the purchase and installation of emergency generators.

Current vs. Proposed Rates	Current Rates ¹	Proposed Water Rates				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Charges - All Users (Excl. Commercial Fire)						
5/8 x 3/4 inch	\$16.86	\$28.02	\$31.66	\$35.15	\$37.96	\$39.86
3/4 inch	16.86	\$28.02	\$31.66	\$35.15	\$37.96	\$39.86
1 inch	31.03	\$59.84	\$67.62	\$75.06	\$81.07	\$85.12
1.5 inch	54.64	\$112.88	\$127.55	\$141.58	\$152.91	\$160.56
2 inch	82.98	\$176.52	\$199.47	\$221.41	\$239.12	\$251.08
3 inch	172.71	\$378.06	\$427.21	\$474.20	\$512.13	\$537.74
4 inch	304.95	\$675.06	\$762.82	\$846.73	\$914.46	\$960.19
6 inch	621.39	\$1,385.74	\$1,565.89	\$1,738.13	\$1,877.19	\$1,971.04
8 inch	1329.82	\$2,976.82	\$3,363.80	\$3,733.82	\$4,032.53	\$4,234.16
Springfield Customers ²	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Hydrant Meter Charge (2 1/2 inch)	\$172.71	\$378.06	\$427.21	\$474.20	\$512.13	\$537.74
Volumetric Charges						
Rate per hcf	\$5.65	\$4.81	\$5.44	\$6.04	\$6.52	\$6.85

1. Volumetric charges shown are for standard service charges.

2. Fixed charges for Springfield customers will remain the same.

1 hcf equals 748 gallons.

THE PROPOSED FIXED RATES INCLUDES THE PURCHASE AND INSTALLATION OF THE EMERGENCY GENERATORS FOR ALL SYSTEMS IN THE WATER DISTRICT. THE FIXED RATES SHOWN ON THE CHART STARTING WITH THE FISCAL YEAR 21/22 INCLUDES THE PURCHASE AND FINANCING OF THE GENERATORS FOR A TERM OF 25 YEARS.

The current water rate for a single family residence with a 5/8" x 3/4" water meter and using 5 hcf (3740 gallons) is \$45.11 per month.

The proposed water rate for a single family residence with a 5/8" x 3/4" water meter and using 5 hcf (3740 gallons) would be \$52.09 per month and include the purchase and installation of the emergency generators.

The Pajaro/Sunny Mesa Community Services District rate schedule has been reallocated from a 30% fixed charge and 70% volumetric charge (the amount of water used by the customer) to a 50% fixed charge and 50% volumetric charge. This change in proportional charges will enable the District to minimize the financial impact of future droughts and subsequent reductions of water usage.

PAJARO/SUNNY MESA COMMUNITY SERVICES DISTRICT

P. 36

**136 SAN JUAN ROAD
ROYAL OAKS, CALIFORNIA 95076
831-722-1389**

TO: All Pajaro/Sunny Mesa Community Services District ratepayers
FROM: The Pajaro/Sunny Mesa Water District Board of Directors
SUBJECT: Proposed Emergency Generator Justification

Dear Customers:

Your Water District finds itself facing a difficult and complicated issue: whether to purchase and install permanent back-up diesel powered generators in all 9 water systems. The generators if purchased will cost approximately \$1,440,000 which would be financed over a period of 25 years. The proposed expenditure for generators constitutes the bulk of the proposed rate increase. Some of the proposed increase will go towards augmentation of our reserves, as well as a few capital projects to be funded by this proposed rate increase.

Why are these generators necessary? Because of the "rolling blackouts" policy adopted a few years ago by the large, state controlled public utilities (PG&E and Southern California Edison). These rolling blackouts historically have occurred during the most extreme heat events of each year, when power demands for air conditioning are at their peak, and, most importantly, when the most extreme fire dangers exist. Since the power grid is increasingly dependent upon renewable energy (wind and solar power), and since these sources of power may not be available at night or in windless conditions, and since many of our fossil-fuel power plants have been permanently shut down, the electrical grid is not always able to provide enough power to go around, so the power shortages have to be spread out among the population by these planned blackouts. **We at Pajaro/Sunny Mesa are all subject to these blackouts, which are unpredictable both as to when they happen and how long they last.** The problem is that if all or part of our District is deprived of electrical power there will be no way for us to pump water from our wells to local fire suppression efforts, not to mention all of the other risks associated with shutting off water to our customers. In a fire event, water stored in tanks will be depleted very quickly. It is important to understand that the fire agencies depend on local water providers for water to fight fires - it is impractical to transport water for that purpose. Back-up diesel powered generators are the only way for us to insure our ability to pump water during blackout periods, or unplanned outages due to wildfires, faulty PG&E equipment, earthquakes, windstorms or other unforeseen circumstances.

The results of a fire that we could not combat could be catastrophic for those who lose homes. People with rooftop sprinklers would have no water to operate them.

Fire insurance providers have been increasingly reluctant to write new policies, and in fact have often been cancelling existing ones, including some of our customers, and increasing insurance rates threaten to price many people out of the market.

The Board of Directors has carefully reviewed the Water Rate Study, has looked at all of the variables and options available to us concerning the generator issue, and has unanimously recommended to you that the purchase of back-up generators is necessary and prudent. The Board members all serve without compensation of any kind, have no financial interest whatsoever in generators. While we deeply regret the need to spend this money, we have all concluded that the risk of catastrophic losses from fire without the generators is simply unacceptable. We would have to rely on mere hope that none of the above contingencies would occur for the next 25 years.

You Can Oppose the Proposed Rate Increases

You can use the form in this notice to register your protest to the proposed water rate adjustments. You can also choose to write a letter to Pajaro/Sunny Mesa Community Services District (District), following the requirements below, or appear at the public hearing listed on the front cover of this notice to submit your written protest.

How can I participate?

Interested parties can comment on the proposed rates. California Constitution Article XIII D section 6 (Proposition 218) prohibits the District from implementing the new rates if a majority of the affected ratepayers file written protests opposing the rates before the end of the public hearing. Only one written protest per affected connection will be counted towards the majority protest. Written protests must be received by the District, Pajaro/Sunny Mesa Community Services District, 136 San Juan Road, Royal Oaks, CA 95076, before the end of the public hearing which is scheduled for 5:30 pm, March 25th, 2021. Each protest must identify the affected property (by street address or Assessor's Parcel Number) and include the signature of the ratepayer of record. In compliance with Proposition 218, e-mail protests will not be accepted. Fax protests will also not be accepted. Although oral comments at the public hearing will not qualify as formal protests unless accompanied by a written protest, the District Board of Directors welcomes input from the community during the public hearing.

Some customers will receive multiple notices

In order to ensure that all District's ratepayers are informed about possible water rate increases, these Notices are being sent to all District's ratepayers. If you are responsible for more than one bill, you will receive more than one notice, but only one written protest per affected connection will be counted towards the majority protest.

USE THIS FORM TO PROTEST THE PROPOSED WATER RATE INCREASES

I _____ am opposed to this proposed increase to water rates.
(Print first and last name)

Property Address or
Assessor's Parcel Number: _____

Signature: _____

If you wish to use this form as your protest, please fill out and mail in a stamped envelope to: Pajaro/Sunny Mesa Community Services District, 136 San Juan Road, Royal Oaks, CA 95076 or deliver it to the District before the end of the Public Hearing on March 25, 2021

January 14, 2021

Dear PG&E:

The Pajaro/Sunny Mesa Community Services District (PSM) is a California community services district. Community services districts are public entities with elected or appointed boards to provide community services. PSM provides street lighting, a small park and water in its service area. PSM provides water by owning and operating nine water systems formerly owned by private water companies which serve widely scattered areas in North Monterey County. Within these nine water systems are 16 wells and 22 storage tanks, which are serviced by 16 wells, booster and pressure pumps. The nine water systems have approximately 1,400 connections, serving a population of 7,500. The nine water systems are discrete, that is unconnected from each other. If water is not available in one system, it cannot be supplied by another system.

We write concerning a dilemma which PSM has been forced to confront as a result of the rolling blackouts of recent years which we understand is controlled by PG&E and/or the California Independent System Operator Corporation (Cal ISO). The blackouts occur during times of extreme heat and extreme fire danger, and the consequent extreme demands upon the grid. California wildfires have repeatedly exploded in this environment, to the very real economic and physical detriment of tens of thousands of citizens and to the severe and possibly irreversible devastation of the reputation of Cal ISO and PG&E. Simply put, a blackout of an area, be it planned or natural, prevents the District from pumping water either to our customers or to any ground based fire suppression assets, thus leaving our customers unprotected and vulnerable to ravages of fire.

The Board of Directors of PSM has spent a great deal of energy assessing the dangers confronting our customers and trying to find solutions. The notion of attempting to induce PG&E to cooperate to continue supplying electrical power to our water pumps during blackouts in our area has been explored, and we are unable to suggest any realistically practical way of doing it. The only solution we have been able to devise is the purchase and installation of emergency backup generators at each of our pumps. Engineers have advised us that portable generators, while less expensive, would not be feasible due to the different situations and power requirement at each well. We have been advised that it will take at least \$1.4 million to purchase and install the required generators, which

would require us to implement a very substantial rate increase over a long period of time, and this increase would come on top of rate increases we must adopt to cover increasing payroll, repair and replacement of existing equipment, and maintaining required reserves. It would impose an annual debt service of \$100,000 per year for 25 years. Our constituent customer base is one of the poorest, most disadvantaged in the State, composed largely of low-income Hispanic people to whom these increases will be unreasonably burdensome. In addition to the \$1.4 million cost is annual maintenance of \$40 thousand and repair and a reserve for replacement which we estimate at \$46 thousand per year.

The PSM Board has a suggested solution for the purchase, installation, and maintenance of the emergency generators which will reflect favorably on PG&E and PSM: PG&E to purchase the generators (\$812,000), and pay the installation costs (\$632,444), a total of \$1.4 million. PSM will oversee the installation and maintain the generators for their 30-year useful lives, a total of \$1.2 million. In meeting the electricity needs of North Monterey County water purchasers, PG&E and PSM will receive positive public relations exposure for working together to solve a serious mutual problem. This is a fair, honorable, and workable solution to an otherwise intractable and deadly dangerous situation.

Request you consider this proposed solution and contact me as soon as possible so we can move ahead with a plan---time is of the essence.

Sincerely,

Harry Wiggins, President and Board Chair
Robert F. Moody, Judge (retired) Board Member
Alan J. Smith, Counsel to the Board

DISTRICT OPERATIONS REPORT

January 28, 2020

TOPIC	STATUS	DATE OF PLANNED RESPONSE
Arrowhead Tank Replacement Project	Bid docs prepared by Wyeast Engineering. Documents 100% complete. Project is ready to go out for bid, will need updating. Board has given direction to monitor the integrity of the tanks and report as needed.	No Report
Grants & Loans Active	<p>A. SRF Planning Grant Springfield & IRWMP Grant Pajaro.</p> <ul style="list-style-type: none"> • Pajaro Grant – Tank Project received an award from American Public Works Association (Monterey Bay Chapter). • Springfield Planning Grant – Conference call scheduled January 26 with team regarding construction application. 	<p>January 2021</p> <p>January 2021</p>
Pajaro Park	<p>Pajaro Park remains closed.</p> <p>Per meeting with Monterey County Director of Health, Pajaro Park is to remain closed.</p> <p>Staff will provide a plan and recommendation regarding opening of play structure only and fencing of the rest of the park.</p>	On Agenda
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
Emergency Generators	Staff is working with United States Department of Agriculture (USDA) in completing the application. Grant application submitted to CalOES for the purchase of 3 generators for Pajaro requesting a total of \$299,689. Award announcement has not been made.	January 2021
Hazard Mitigation Plan	Generate a Disaster Mitigation Plan for submission to Monterey County and FEMA. <ul style="list-style-type: none"> • 1st quarterly report was submitted, project is on schedule. 	January 2021
Water Rate Study	Public Hearing proposed date March 25 th , 2021 at 5:30 pm. Notification to go out on February 4 th , 2021.	On Agenda
Multi Community Bottled Water Project	Springfield Water System, Moss Landing Mobile Home Park, Springfield/Bluff/Jensen/Giberson Roads. Three more sign-ups, totaling 194 homes currently receiving bottled water.	No Report

Usage Comparison in Gallons 2019-2020

Water Systems	Dec-17	Dec-18	Dec-19	Dec-20
Pajaro	6,185,212	6,301,900	4,946,524	5,214,308
Normco	1,976,964	1,507,968	1,712,920	1,788,468
Sunny Mesa	1,436,160	1,866,260	1,401,004	1,629,144
Moss Landing	2,282,148	2,014,364	1,819,136	1,707,684
Vega	745,008	806,344	715,088	942,480
Vierra Estates	317,152	279,004	176,528	233,376
Springfield (pumped)	576,708	567,208	387,015	611,864
Langley/Valle Pacifico	229,636	172,788	145,860	183,260
Blackie	208,692	154,088	72,556	132,396
District Total	13,957,680	13,669,924	11,376,631	12,442,980

Water Systems	Dec-19	Dec-20	Percentage	
Pajaro	4,946,524	5,214,308	↑	5.4%
Normco	1,712,920	1,788,468	↑	4.4%
Sunny Mesa	1,401,004	1,629,144	↑	16.3%
Moss Landing	1,819,136	1,707,684	↓	-6.1%
Vega	715,088	942,480	↑	31.8%
Vierra Estates	176,528	233,376	↑	32.2%
Springfield (pumped)	387,015	611,864	↑	58.1%
Langley/Valle Pacifico	145,860	183,260	↑	25.6%
Blackie	72,556	132,396	↑	82.5%
District Total	11,376,631	12,442,980	↑	9.4%