

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

JULY 23, 2020
4:30 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 July 23, 2020.

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.

P/SMCSD BOARD MEETING AGENDA – July 23, 2020

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) 722-1839 before the meeting to allow the District to make reasonable accomodations.

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 _____

ADMINISTRATIVE STAFF: General Manager Don Rosa _____
 Recorder Judy Vazquez-Varela _____
DISTRICT COUNSEL: 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 JUNE 25, 2020 REGULAR MEETING

Approval of draft minutes for regular meeting on 6/25/2020

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

P/SMCSD BOARD MEETING AGENDA – July 23, 2020

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 JUNE 2020

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

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 Lambolely _____
- o (11/21) Treasurer Michael Moore _____

3. DISTRICT WIDE GENERATOR PROJECT: FINANCE DECISION FOR USE IN WATER RATE STUDY

- Bond Issuance examples, 20 yr, 25 yr, 30 yr.
 - Monthly impact on rate payers:
 - 30 yr - \$6.16
 - 25 yr - \$6.75
 - 20 yr - \$7.67
- Santa Cruz County Bank finance proposal
 - Monthly impact on ratepayers: \$13,000

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve financing of generator project for integration into Water Rate Study

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 Lambolely _____
- o (11/21) Treasurer Michael Moore _____

4. RESOLUTION # 07-01-20 ANNUAL COMPLIANCE

- Certifying Compliance with State Law

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve adoption of Resolution # 07-01-20

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

P/SMCSD BOARD MEETING AGENDA – July 23, 2020

Roll Call Vote:

- (11/21) President Harry Wiggins _____
- (11/21) Vice President Sanford Coplin _____
- (11/23) Secretary Robert Moody _____
- (11/23) Assistant Secretary Darlene Lamboley _____
- (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. Water Rate Study: Update

- Project is on schedule. NBS will finalize preliminary report by early September.
- Regular communication between NBS and District staff.

2. Homeowners Insurance in Rural Areas – Harry Wiggins

- Insurance carriers are discontinuing coverage to some homeowner's in our service area.
- Apparently, there are two reasons being discussed
 - Wildfire risk
 - Poor ISO rating (Insurance Services Office), for the local fire department
 - Rating is based on Fire Department capabilities and availability of water supply

3. District Operations Update: 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 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.
- Staff is currently working with ACWA-JPIA to draft an indemnity agreement for liability
- 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.

P/SMCSD BOARD MEETING AGENDA – July 23, 2020

- 4. District Operations Report

 - 5. Usage Comparison Report 2013/2020
-

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 regular meeting of the Pajaro/Sunny Mesa Community Services District Board of Directors via teleconference was called to order at 4:32 pm on June 25, 2020.

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

ADMINISTRATIVE STAFF: General Manager Don Rosa
Recorder Judy Vazquez-Varela

ABSENT DIRECTOR(S) & STAFF: None

DISTRICT COUNSEL: Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: Amy Saldate PSMCSD Bookkeeper joined at 5:03 pm.

PUBLIC COMMENTS:

General Manager Rosa requested to change the order of agenda and start with Closed Session, Board Chair accepted.

Action Items

1. Consider and approve the Minutes of the May 28, 2020 Regular Board Meeting

Motion was made by Director Wiggins and seconded by Director Coplin to approve the Regular Board Meeting Minutes of May 28, 2020. Motion carried.

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

OLD BUSINESS: None

NEW BUSINESS: (Action Items)

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

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

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

Abstain: None

MONTHLY EXPENDITURES REPORT FOR REVIEW

APPROVAL OF CHECKS:

2. Review and consider approving of checks

- 1. General Fund 633: None
- 2. Operating Account: Check No. 24358 through Check No. 24395 for a total of \$142,144.96
- 3. Reserve Account: Total of \$857.12
- 4. Street Maintenance Account: Check No. 519 through Check No. 520 for a total of \$13,473.58
- 5. Pajaro Park Account: Total of \$598.50
- 6. COP 2010 Account: Check No. 824 through Check No. 825 for a total of \$831,286.03
- 7. Debt Service Reserve Account: None

Motion was made by Director Moody, seconded by Director Lamboley to approve the May 2020 Financials and Checks. Motion carried.

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

3. Review and consider 2020-2021 Final Budgets-no changes, or edits from the Preliminary Budgets

A copy of the Street Lighting, Street Maintenance, Public Parks/Public Areas, and Pajaro Park Final Budgets were presented to the Board of Directors.

Motion was made by Director Wiggins, seconded by Director Coplin to approve the 2020-2021 Street Lighting, Street Maintenance, Parks/Public Areas and Pajaro Park Final Budgets. Motion carried.

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

4. Review and consider 2020-2021 Operating/Water Final Budget

The Board was provided with a copy of the 2020-2021 Operating/Water Final Budget. This budget includes changes due to the approved salary increases.

Motion was made by Director Moody, seconded by Director Coplin to approve the 2020-2021 Operating/Water Final Budget. Motion carried.

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

5. Review and consider Compensation Schedule

The Board was provided with a copy of the compensation schedule reflecting an 8% increase to all hourly employees, then a 2% increase for the next four years. Schedule is currently budgeted for, over the 5-year period. The Board was also provided with a draft compensation schedule reflecting a median comparison methodology, with a goal of 10% lag, this option was disregarded.

The Board amended the compensation schedule to reflect an 8% increase to all hourly employees, then a 2% increase for the next four years with the exception of Maintenance Operator I and II to receive and increase of 5% for the next four years.

Motion was made by Director Coplin, seconded by Director Lamboley to approve the Compensation Schedule July 1st, 2020 reflecting an 8% increase to all hourly employees, then a 2% increase for the next four years with the exception of Maintenance Operator I and II to receive an increase of 5% for the next four years. Motion carried.

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

STAFF/COMMITTEE REPORTS: (Informational Only)

1. Generator Project-District Wide-Update

- The Board of Directors were provided with a copy of the total equipment costs totaling \$812,000.
- Springfield Water System is not included in the list because a generator is included in project plans to be funded via grant funding.
- Major projects, like this generator project, are usually funded via a bond financed over a long period of time, costing the rate payer less per year. General Manager Rosa was directed to research 20-year and 25-year terms of payment. Once the information is presented to the Board, there will be a decision made on the method to fund the Generator Project.

2. Water Rate Study

- Project is on schedule.
- Regular communication between NBS and District Staff.

- Compensation schedule and budgets will be provided to NBS.

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.
- Office is staffed daily by General Manager and one administrative employee.
- 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.
- Staff is currently working with ACWA-JPIA to draft and indemnity agreement for liability.
- 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 at all times while indoors.

4. District Operations Report

Pajaro Grant

- Tank project is awaiting a mixing system that should arrive by the 6th of July; the completion goal is end of July. To achieve this goal, three crews are proposed: mixing install, piping system completion and electrical group. If the three groups work in parallel, project will be completed by July 31st.

Springfield Planning Grant

- The District Engineer has reviewed and approved Cultural and Biological reports. Monthly conference call is scheduled on June 24, 2020.

Pajaro Park

- The Summer Lunch Program, drive-thru and walk-up, is taking place at the Pajaro Park. The Park is closed for all other use.

Multi Community Bottled Water Project

- We received a request for bottled water delivery in the Struve Road area and it was approved totaling 190 deliveries.

5. Usage Comparison Report 2013/2020

- Water usage is down in most systems except for Moss Landing Harbor Water System compared to this month in 2013

Closed Session:

A. Public Comments for Closed Session

No comment

B. Conference with Legal Counsel-Existing Litigation (Government Code § 54957)

1. Public Employee Performance Evaluation. Subd. (b)(1) of (§ 54957)
⇒ Title: (General Manager)

Closed session opened at 4:34 pm

Out of closed session at 5:02 pm

No final action taken.

NEXT BOARD MEETING:

The next Board meeting is to be held on Thursday, July 23, 2020 at 4:30 pm.

There being no further business, the regular Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 6:10 pm with motion made by Director Coplin, seconded by Director Moody. Motion Carried.

Respectfully submitted by:

Harry Wiggins, President

Sanford Coplin, Vice President

Judith Vazquez-Varela, Recorder

FINANCIAL NOTES - June 2020

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	+	Seasonally normal June usage
Expenses: Indirect			
5040	Worker's Comp Insurance	+	Quarterly Payment
5140	Building Repair & Maintenance	+	Motor replacement for AC unit
5200	Billing Supplies	+	New Meter Reading Books & Annual purchase of Meter Cards
5255	Interest Expense	+	Large payment to SCCB for large balance on Pajaro Tank Project Loan
Expenses: Direct			
5190	Soil & Water Tests	+	Quarter 2 Sampling
5220	Water System- Repair & Maintenance	+	Hydrant and Well replacement; Normco System Well Rehab and Pump Replacement; Sunny Mesa #2 Motor & Pump Replacement; Blackie
Other Income:			
4110	Hydrant Sales	+	Continual High Usage- Temporary Hydrant Meters

FINANCIAL NOTES - FISCAL YEAR 2019/2020

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	-	Slightly under budget; unexpected lower usage than normal for August, October, December-February
Expenses: Indirect			
5145	District Wide- Repair & Maint.	+	Outfitting of 2 new pick-up trucks
5170	Office Equip.- Repair & Maint.	-	All machines performing optimally; no unforeseen repairs or materials necessary
5255	Interest Expense	+	Increased loan balance; larger interest payments
5266	Engineering Svcs- District Wide	+	Employee Compensation Study- DeLoach & Associates
5400	Miscellaneous Expense	+	Down payment for 2020 Chevy Colorado
Expenses: Direct			
5220	Water System- Repair & Maintenance	+	Excessive failures to equipment/ water leaks
5225	Street Maintenance	+	Slurry seal of subdivision areas; typically performed every 5 years
5265	Engineering Expenses	+	Generator Project- Request for Proposal (RFP) fees December & January
5310	Utilities-Well Site	-	Low usage months leading to less power used
5360	Fuel- Generator	+	Utility power down for tank project July-August; Pajaro Water System powered solely by generator
Other Income:			
4140	Connection Fees	+	Revenue from large 4" fire service connection in Moss Landing
4305	Miscellaneous Revenue	+	Sale of 2007 Chevy Trailblazer & 2002 Chevy Silverado

July 20, 2020
Accrual Basis

Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · SCCB - Operating Account	141,933.47
1002 · SCCB Reserve Account	246,251.65
1003 · SCCB - Sick Leave Account	14,451.84
1004 · SCCB - Street Maint Acct	212,307.25
1006 · SCCB-GF 633	231,758.58
1007 · SCCB - Debt Service Reserve	43,258.08
1032 · SCCB-COP Acct (aka Const. Acct)	450,526.81
1036 · PSM Pajaro Park Acct	82,690.20
1050 · Cash in County Treasury - DS	65,837.34
1051 · Cash in County Treasury - GF	104,608.58
1066 · Union Bank Vega 2303	148,020.49
1068 · Union Bank Vega 2301	53.03
1069 · Union Bank Vega-2302	10,529.00
1095 · Union Bank Wtr Bond-Res 2204	147,856.63
2201 · Union Bank-2015 Wtr Rfd Bd 2201	89.55
Total Checking/Savings	<u>1,900,172.50</u>
Accounts Receivable	
1110 · Invoice Accounts Recv	1,986.22
1231 · Grants Receivable-A/R	93,690.28
Total Accounts Receivable	<u>95,676.50</u>
Other Current Assets	
1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	252,835.19
1101 · Allowance for Doubtful Accounts	-8,990.09
1115 · Prepaid Expenses	507.31
1153 · Receivable from Monterey County	860.00
1251 · Assess. Rec. - Lighting	949.14
1252 · Assessments Rec. - Street Maint	6,255.76
1253 · Assessments Rec. - Water bond	300,206.00
1253.1 · Assess Rec - Water Bond - Count	116.43
1254 · Advanced Pay - Spec. Asses - WB	-16,561.65
Total Other Current Assets	<u>536,578.09</u>
Total Current Assets	<u>2,532,427.09</u>
Fixed Assets	
1084 · CIP-Springfield/Struve	18,967.36
1500 · Land	139,676.30
1510 · Land Improve (Non-office)	253,942.67
1520 · Land Improve (Office)	66,721.46
1521 · A/D - Land Impr (Off)	-44,861.40
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	134,443.43
1551 · A/D - District Office Building	-123,428.73
1555 · Office Equipment/Furniture	44,041.05
1556 · A/D - Office Equip/Furniture	-43,293.90
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	506,239.21
1571 · A/D - Equipment - Pumping Plant	-453,386.87
1580 · Distribution Mains [P]	1,487,948.01
1581 · A/D - Distribution Mains	-1,063,798.68
1590 · Meters	92,193.13
1591 · A/D - Meters	-84,656.11
1600 · Hydrants	7,422.43

July 20, 2020

Balance Sheet

Accrual Basis

As of June 30, 2020

	<u>Jun 30, 20</u>
1601 · A/D - Hydrants	-4,556.72
1610 · Automotive Equipment	232,300.12
1611 · A/D - Automotive Equipment	-195,223.31
1620 · Utility Trans/Distr Plant	115,702.65
1621 · A/D - Utility T&D Plant	-90,071.77
1622 · A/D - Moss Landing	-157,020.31
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	-15,624.73
1650 · Trans & Distr Plant	81,133.08
1651 · A/D - Trans & Distr Plant	-59,380.30
1670 · Small Tools/Equipment	10,817.67
1671 · A/D - Small Tools/Equipment	-8,096.51
1680 · ALCO Water Project	155,809.38
1681 · A/D - ALCO Water Project	-93,485.45
1804 · CIP-Springfield	328,851.31
1805 · CIP-Vega Imprvtmnt Project	4,604,699.33
1805.1 · A/D - Vega	-1,962,902.90
1806 · Moss Landing Bridge Project	251,233.09
1807 · CIP-Langley/VP	240,496.74
1807.1 · A/D - Langley/VP	-66,136.74
1808 · CIP-Normco	296,974.74
1808.1 · A/D - Normco Tank	-107,839.73
1811 · CIP-Vierra Estate	175,238.16
1811.1 · A/D - Vierra Estates	-38,242.72
1812 · CIP-Moss Landing Water System	297,669.12
1812.1 · A/D - Moss Landing Water	-65,436.55
1814 · CIP-Pajaro	1,581,885.77
1815 · CIP-Normco Improv Project	3,225.00
1816 · Land - Pajaro Park	781,632.00
1817 · Improvements - Pajaro Park	4,717,110.00
1817.1 · A/D - Improvements -Pajaro Park	-1,092,169.63
1818 · Buildings - Pajaro Park	796,400.00
1818.1 · A/D - Buildings-Pajaro Park	-150,374.26
1819 · Equipment - Pajaro Park	43,381.00
1819.1 · A/D - Equipment-Pajaro Park	-23,136.89
1820 · Normco Treatment Facility	111,943.00
1820.1 · A/D-Normco Treatment Facility	-68,865.85
1821 · CIP-Sunny Mesa	48,044.61
1822 · CIP-Vega	23,643.81
1823 · CIP-Blackie	10,230.04
Total Fixed Assets	12,113,130.41
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	3,873,859.72
1900 · Due From Other Funds	159,690.92
1950 · Deferred amount on refunding	73,213.60
1951 · Deferred Amt of Ref-Vega Bds15	95,017.09
Total Other Assets	4,202,039.18
TOTAL ASSETS	18,847,596.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	125,257.64
2500 · Due to Other Funds	159,693.06
Total Accounts Payable	284,950.70

July 20, 2020

Balance Sheet

Accrual Basis

As of June 30, 2020

	<u>Jun 30, 20</u>
Other Current Liabilities	
2005 · Accrued Liabilities	67,274.00
2050 · Accrued Payroll	5,711.72
2100 · Payroll Tax Liabilities	1,000.00
2110 · Direct Deposit Liabilities	-21,247.93
2121 · Customer Security Deposits	16,252.15
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	25,050.00
2225 · Accrued Vacation Liability	37,832.79
2230 · Accrued Sick Leave Liability	49,484.41
2263 · 457b EE Plan Payable	2,680.01
2264 · Employee Insurance Payable	-2,199.11
2265 · EE Aflac Insurance Payable	713.39
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.	-37,253.17
	<hr/>
Total Other Current Liabilities	213,415.95
Total Current Liabilities	<hr/> 498,366.65
Long Term Liabilities	
2256 · Vehicle Loan Payable	28,326.81
2257 · Reorganization Loan	245,000.00
2267 · Pajaro Tank Loan-0190	1,252,146.56
2333 · COP Bonds Payable	-255,000.00
2339 · Vega Project Bonds Payable	-72,100.00
2350 · Bonds Payable - Water Bond	224,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	2,200,000.00
2361 · Bonds Payable-2015 Vga Wtr Rf	3,710,083.67
2400 · Unamortized Discount on 2015	-34,205.01
2401 · Unamortized Discount-2015 Vega	-13,986.72
	<hr/>
Total Long Term Liabilities	7,284,265.31
Total Liabilities	<hr/> 7,782,631.96
Equity	
3000 · Fund Balance	219,540.85
3001 · Restricted-Street Maintenance	87,655.80
3040 · Contributed Capital	248,000.00
3045 · Restricted for Debt Service	4,575,060.23
3050 · Retained Earnings	5,222,865.76
3999 · Suspense	13,037.78
Net Income	698,804.30
	<hr/>
Total Equity	11,064,964.72
TOTAL LIABILITIES & EQUITY	<hr/> <hr/> 18,847,596.68

July 20, 2020

Profit & Loss

Accrual Basis

June 2020

	<u>Jun 20</u>
Ordinary Income/Expense	
Income	
4001 · Route 1 - Pajaro	26,210.17
4002 · Route 2 - Pajaro	24,916.21
4003 · Route 3 - Commercial	26,670.44
4004 · Route 4 - Trailer Park	1,184.16
4005 · Route 5 - San Juan Rd Apts	1,043.99
4006 · Route 6 - Sunny Mesa	13,997.20
4007 · Route 7 - CSA 73	15,950.22
4008 · Route 8 - Vega	16,389.19
4010 · Route 10 -Springfield	850.00
4011 · Route 11 - Moss Landing	21,254.46
4012 · Route 12 - Blackie Road	3,344.52
4013 · Route 13 - Normco	36,774.88
4014 · Route 14 - Vierra	4,854.65
4015 · Route 15 - Langley/VP	3,730.99
	<hr/>
Total Income	197,171.08
Gross Profit	197,171.08
Expense	
INDIRECT	
5000 · Salaries and Wages	61,366.59
5005 · Administrative Fees	956.08
5030 · Payroll Tax Expense	1,142.16
5040 · Worker's Comp Insurance	3,730.27
5050 · Employee Health Insurance	15,683.39
5070 · Employee Retirement	8,117.01
5090 · Other Employee Expense	200.00
5130 · Utilities - Office	530.90
5140 · Building Repair & Maint	1,038.46
5145 · District Wide Repair & Maint	554.12
5150 · Garbage Service	614.92
5160 · Office Equip Rental	865.80
5165 · Computer Software	991.40
5200 · Billing Supplies	1,220.64
5240 · Office Supplies	934.53
5245 · Postage	1,000.00
5255 · Interest Expense	15,792.39
5270 · Automotive - Repair & Maint	46.41
5330 · Telephone	2,282.79
5340 · Burglar Alarm Monitoring	84.00
5370 · Fuel - Trucks	2,118.89
5390 · Bank Charges	299.00
5391 · Credit Card Transaction Fees	600.19
5XXX · Indirect Allocation	-0.01
	<hr/>
Total INDIRECT	120,169.93
5190 · Soil and Water Tests	4,287.30
5220 · Water System - Repair & Maint	66,300.16
5225 · Street Maintenance	1,022.11
5230 · Park - Repair & Maint	102.59
5231 · Pajaro Park Expense	1,338.28
5265 · Engineering Expenses	217.50
5310 · Utilities - Well Site	25,105.51
5315 · Utilities - Street Lighting	4,025.22
5426 · Vega Assmnt Bond Expense	1,041.12
5427 · Improvement Project-Springfield	-9,591.07
	<hr/>
Total Expense	214,018.65
Net Ordinary Income	-16,847.57

Pajaro/Sunny Mesa Community Services District
Profit & Loss
June 2020

July 20, 2020
 Accrual Basis

	Jun 20
Other Income/Expense	
Other Income	
4100 · Late Payment Penalties	498.82
4110 · Hydrant Sales	785.71
4210 · Vega Bond Assessments	3,572.20
4280 · Pro-Rata Tax Collection Share	305.89
4285 · P.V.W.M.A. Collection Fee	2,994.07
4305 · Miscellaneous Revenue	-375.00
4307 · Returned Check Charges	0.00
4340 · Utility Reimbursements	499.57
4350 · Interest Revenue	27.88
5424 · Springfield Bottled Wtr Gr Reimb	-17,261.70
5794 · Water Bond Assessments	992.02
Total Other Income	-7,960.54
Other Expense	
5435 · Improvement Project-Pajaro	3,198.75
Total Other Expense	3,198.75
Net Other Income	-11,159.29
Net Income	-28,006.86

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

	Jun 20	Budget	% of Budget	Jul '19 - Jun 20	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 - Route 1 - Pajaro	26,210.17	23,975.00	109.3%	259,044.07	287,700.00	90.0%	287,700.00
4002 - Route 2 - Pajaro	24,916.21	24,850.00	100.3%	262,367.05	298,200.00	88.0%	298,200.00
4003 - Route 3 - Commercial	26,670.44	22,750.00	117.2%	262,040.03	273,000.00	96.0%	273,000.00
4004 - Route 4 - Trailer Park	1,184.16	1,141.67	103.7%	12,735.69	13,700.00	93.0%	13,700.00
4005 - Route 5 - San Juan Rd Apts	1,043.99	1,225.00	85.2%	12,468.96	14,700.00	84.8%	14,700.00
4006 - Route 6 - Sunny Mesa	13,997.20	10,541.67	132.8%	138,468.70	126,500.00	109.5%	126,500.00
4007 - Route 7 - CSA 73	15,950.22	11,725.00	136.0%	153,951.03	140,700.00	109.4%	140,700.00
4008 - Route 8 - Vega	16,389.19	12,600.00	130.1%	152,566.18	151,200.00	100.9%	151,200.00
4010 - Route 10 - Springfield	850.00	875.00	97.1%	10,200.00	10,500.00	97.1%	10,500.00
4011 - Route 11 - Moss Landing	21,254.46	22,333.34	95.2%	252,750.41	268,000.00	94.3%	268,000.00
4012 - Route 12 - Blackie Road	3,344.52	2,758.34	121.3%	31,171.62	33,100.00	94.2%	33,100.00
4013 - Route 13 - Norcco	36,774.88	27,125.00	135.6%	337,092.55	325,500.00	103.6%	325,500.00
4014 - Route 14 - Vierra	4,854.65	3,983.34	121.9%	50,268.82	47,800.00	105.2%	47,800.00
4015 - Route 15 - Langley/VP	3,730.99	2,758.34	135.3%	32,054.65	33,100.00	96.8%	33,100.00
Total Income	197,171.08	168,641.70	116.9%	1,967,157.76	2,023,700.00	97.2%	2,023,700.00
Expense							
Gross Profit	197,171.08	168,641.70	116.9%	1,967,157.76	2,023,700.00	97.2%	2,023,700.00
INDIRECT							
5000 - Salaries and Wages	61,366.59	62,750.00	97.8%	706,895.63	753,000.00	93.9%	753,000.00
5005 - Administrative Fees	956.08	475.00	201.3%	6,102.78	5,700.00	107.1%	5,700.00
5010 - Contract Labor	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
5030 - Payroll Tax Expense	1,142.16	1,333.34	85.7%	15,232.47	16,000.00	95.2%	16,000.00
5040 - Worker's Comp Insurance	3,730.27	1,916.67	194.6%	15,902.05	23,000.00	69.1%	23,000.00
5050 - Employee Health Insurance	15,168.39	15,168.67	103.4%	174,210.38	182,000.00	95.7%	182,000.00
5070 - Employee Retirement	8,117.01	9,416.67	86.2%	104,426.52	113,000.00	92.4%	113,000.00
5090 - Other Employee Expense	200.00	208.34	96.0%	2,878.74	2,500.00	115.1%	2,500.00
5120 - Property Taxes	0.00	125.00	0.0%	1,178.60	1,500.00	78.6%	1,500.00
5130 - Utilities - Office	530.90	333.34	159.3%	3,070.05	4,000.00	76.8%	4,000.00
5140 - Building Repair & Maint	1,038.46	583.34	178.0%	6,506.99	7,000.00	93.0%	7,000.00
5145 - District Wide Repair & Maint	554.12	1,083.34	51.1%	21,298.42	13,000.00	163.8%	13,000.00
5150 - Garbage Service	614.92	300.00	205.0%	3,550.80	3,600.00	98.6%	3,600.00
5160 - Office Equip Rental	865.80	833.34	103.9%	9,065.78	10,000.00	90.7%	10,000.00
5165 - Computer Software	991.40	833.34	119.0%	13,674.93	10,000.00	136.7%	10,000.00
5170 - Office Equipment Repair & Maint	0.00	300.00	0.0%	2,110.14	3,600.00	58.6%	3,600.00
5175 - Small Tools - Repair & Maint	0.00	83.34	0.0%	1,061.94	1,000.00	106.2%	1,000.00
5180 - Casualty Ins/Liability Ins	0.00	2,583.34	0.0%	28,401.26	31,000.00	91.6%	31,000.00
5200 - Billing Supplies	1,220.64	308.34	395.9%	3,511.80	3,700.00	94.9%	3,700.00
5240 - Office Supplies	934.53	291.67	320.4%	3,140.94	3,500.00	89.7%	3,500.00
5245 - Postage	1,000.00	708.34	141.2%	8,000.00	8,500.00	94.1%	8,500.00
5250 - Legal Expenses	0.00	5,416.74	0.0%	61,714.47	65,000.00	94.9%	65,000.00
5255 - Interest Expense	15,792.39	1,208.34	1,306.9%	52,711.13	14,500.00	363.5%	14,500.00
5256 - Interest Exp-Financed Items	0.00	66.67	0.0%	245.58	800.00	30.7%	800.00
5260 - Accounting & Bookkeeping	0.00	3,083.34	0.0%	33,557.47	37,000.00	90.7%	37,000.00
5266 - Engineering Svcs-Dist Wide	0.00	83.34	0.0%	7,320.00	1,000.00	732.0%	1,000.00
5270 - Automotive - Repair & Maint	46.41	833.34	5.6%	12,820.22	10,000.00	128.2%	10,000.00
5280 - Conferences, Meetings, Seminars	0.00	41.67	0.0%	208.00	500.00	41.6%	500.00
5290 - Travel Expenses	0.00	41.67	0.0%	0.00	500.00	0.0%	500.00
5300 - Books & Subscriptions	0.00	125.00	0.0%	75.00	1,500.00	5.0%	1,500.00
5305 - Water Conservation Program	0.00	125.00	0.0%	0.00	1,500.00	0.0%	1,500.00
5320 - Membership Fees and Dues	0.00	1,583.34	0.0%	18,860.40	19,000.00	99.3%	19,000.00
5326 - Licenses and Certifications	0.00	166.67	0.0%	180.00	2,000.00	9.0%	2,000.00

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

	Jun 20	Budget	% of Budget	Jul '19 - Jun 20	YTD Budget	% of Budget	Annual Budget
5330 - Telephone	2,282.79	1,416.67	161.1%	16,951.87	17,000.00	99.7%	17,000.00
5340 - Burglar Alarm Monitoring	84.00	62.50	134.4%	838.00	750.00	111.7%	750.00
5370 - Fuel - Trucks	2,118.89	2,000.00	105.9%	22,852.88	24,000.00	95.2%	24,000.00
5390 - Bank Charges	299.00	16.67	1,793.6%	649.00	200.00	324.5%	200.00
5391 - Credit Card Transaction Fees	600.19	625.00	96.0%	8,383.58	7,500.00	111.8%	7,500.00
5400 - Miscellaneous Expense	0.00	16.67	0.0%	3,370.84	200.00	1,685.4%	200.00
5XXX - Indirect Allocation	-0.01	50.00	0.0%	0.00	600.00	0.0%	600.00
6560 - Payroll Processing Expenses	0.00	6,666.67	0.0%	0.00	80,000.00	98.7%	80,000.00
6577 - COP Debt Service - Interest	0.00						
Total INDIRECT	120,169.93	123,262.72	97.5%	1,449,938.66	1,479,150.00	98.0%	1,479,150.00
5190 - Soil and Water Tests	4,287.30	2,833.34	151.3%	28,474.80	34,000.00	83.7%	34,000.00
5220 - Customer Orders	0.00			-4,629.46	275,000.00	129.9%	275,000.00
5220 - Water System - Repair & Maint	66,300.16	22,916.74	289.3%	357,106.29	32,650.00	211.4%	32,650.00
5225 - Street Maintenance	1,022.11	2,720.84	37.6%	69,012.17	1,000.00	51.9%	1,000.00
5230 - Park - Repair & Maint	102.59	83.34	123.1%	519.02	0.00	100.0%	0.00
5231 - Pajaro Park Expense	1,338.28			27,852.32	1,000.00	273.4%	1,000.00
5265 - Engineering Expenses	217.50	83.34	261.0%	2,734.41	168,000.00	82.0%	168,000.00
5310 - Utilities - Well Site	25,105.51	14,000.00	179.3%	137,729.62	24,805.59	88.6%	24,805.59
5315 - Utilities - Street Lighting	4,025.22	2,333.34	172.5%	29,434.20	25,000.00	117.7%	25,000.00
5325 - Permits	0.00	2,083.34	0.0%	13,551.50	1,500.00	903.4%	1,500.00
5360 - Fuel - Generator	0.00	125.00	0.0%	7,988.02	3,500.00	99.5%	3,500.00
5426 - Vega Assgmt Bond Expense	1,041.12	291.67	0.0%	30,645.03	12,350.00	123.1%	12,350.00
5427 - Improvement Project-Springfield	-9,591.07	1,029.17	0.0%	15,204.37	148,000.00	99.9%	148,000.00
5428 - COP Bond Expense	0.00						
5433 - Pajaro Water Bond Interest Exp	0.00	12,333.34	0.0%	147,847.50			
6575 - Vega Debt Service-Interest	0.00						
Total Expense	214,018.65	184,096.18	116.3%	2,341,697.35	2,209,150.00	106.0%	2,209,150.00
Net Ordinary Income	-16,847.57	-15,454.48	109.0%	-374,539.59	-185,450.00	202.0%	-185,450.00
Other Income/Expense							
4100 - Late Payment Penalties	498.82	416.67	119.7%	5,726.40	5,000.00	114.5%	5,000.00
4101 - Billing Adjustments	0.00	41.67	0.0%	0.00	500.00	0.0%	500.00
4110 - Hydrant Sales	785.71	333.34	235.7%	14,072.25	4,000.00	351.8%	4,000.00
4115 - Testing Fees	0.00	625.00	0.0%	1,920.00	7,500.00	25.6%	7,500.00
4140 - Connection Fees	0.00	358.34	0.0%	22,283.00	4,300.00	518.2%	4,300.00
4141 - Application Fees	0.00	45.84	0.0%	275.00	550.00	50.0%	550.00
4146 - Other Fees	0.00	33.34	0.0%	0.00	400.00	0.0%	400.00
4200 - Street Maintenance-Reimb	0.00	5,316.67	0.0%	60,624.31	63,800.00	95.0%	63,800.00
4210 - Vega Bond Assessments	3,572.20	22,750.00	15.7%	286,323.90	273,000.00	104.9%	273,000.00
4280 - Pro-Rata Tax Collection Share	305.89	2,083.34	14.7%	23,219.98	25,000.00	92.9%	25,000.00
4285 - P.V.W.M.A. Collection Fee	2,994.07	2,250.00	133.1%	28,696.73	27,000.00	106.3%	27,000.00
4300 - Collection of Previous W/O Acct	0.00	41.67	0.0%	0.00	500.00	0.0%	500.00
4305 - Miscellaneous Revenue	-375.00	125.00	-300.0%	2,815.41	1,500.00	187.7%	1,500.00
4307 - Returned Check Charges	0.00			100.00			
4311 - Interest on Pooled Investments	0.00			3,469.79			
4340 - Utility Reimbursements	499.57	2,333.34	21.4%	27,294.63	28,000.00	97.5%	28,000.00
4341 - Lighting Admin Reimbursements	0.00	1,000.00	0.0%	12,000.00	12,000.00	100.0%	12,000.00
4345 - Customer Order Reimbursements	0.00			2,554.21			
4346 - District 25% Overhead Fee	0.00	41.67	0.0%	0.00	500.00	0.0%	500.00
4350 - Interest Revenue	27.88	475.00	5.9%	4,034.54	5,700.00	70.8%	5,700.00
4355 - Audit/Bookkeeping Reimbursement	0.00	58.34	0.0%	700.00	700.00	100.0%	700.00

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

June 2020

	Jun 20	Budget	% of Budget	Jul '19 - Jun 20	YTD Budget	% of Budget	Annual Budget
4360 · Legal Counsel Reimbursement	0.00	33.34	0.0%	400.00	400.00	100.0%	400.00
5408 · Springfield Project-Grant Reimb	0.00			118,412.84			
5409 · Pajaro Improve Proj-Grant Reimb	0.00			399,061.16			
5424 · Springfld Bottled Wtr Gr Reimb	-17,261.70			4,951.54			
5794 · Water Bond Assessments	992.02	3,312.50	29.9%	39,576.35	39,750.00	99.6%	39,750.00
5796 · Pajaro Park Revenue	0.00			27,700.00			
Total Other Income	-7,960.54	41,675.07	-19.1%	1,086,212.04	500,100.00	217.2%	500,100.00
Other Expense				12,868.15			
5435 · Improvement Project-Pajaro	3,198.75			12,868.15			
Total Other Expense	3,198.75			12,868.15			
Net Other Income	-11,159.29	41,675.07	-26.8%	1,073,343.89	500,100.00	214.6%	500,100.00
Net Income	-28,006.86	26,220.59	-106.8%	698,804.30	314,650.00	222.1%	314,650.00

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

	Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4001 · Route 1 - Pajaro	26,210.17	23,975.00	2,235.17	109.32%
4002 · Route 2 - Pajaro	24,916.21	24,850.00	66.21	100.27%
4003 · Route 3 - Commercial	26,670.44	22,750.00	3,920.44	117.23%
4004 · Route 4 - Trailer Park	1,184.16	1,141.67	42.49	103.72%
4005 · Route 5 - San Juan Rd Apts	1,043.99	1,225.00	-181.01	85.22%
4006 · Route 6 - Sunny Mesa	13,997.20	10,541.67	3,455.53	132.78%
4007 · Route 7 - CSA 73	15,950.22	11,725.00	4,225.22	136.04%
4008 · Route 8 - Vega	16,389.19	12,600.00	3,789.19	130.07%
4010 · Route 10 -Springfield	850.00	875.00	-25.00	97.14%
4011 · Route 11 - Moss Landing	21,254.46	22,333.34	-1,078.88	95.17%
4012 · Route 12 - Blackie Road	3,344.52	2,758.34	586.18	121.25%
4013 · Route 13 - Normco	36,774.88	27,125.00	9,649.88	135.58%
4014 · Route 14 - Vierra	4,854.65	3,983.34	871.31	121.87%
4015 · Route 15 - Langley/VP	3,730.99	2,758.34	972.65	135.26%
Total Income	197,171.08	168,641.70	28,529.38	116.92%
Expense				
Gross Profit				
	197,171.08	168,641.70	28,529.38	116.92%
INDIRECT				
5000 · Salaries and Wages	61,366.59	62,750.00	-1,383.41	97.8%
5005 · Administrative Fees	956.08	475.00	481.08	201.28%
5010 · Contract Labor	0.00	0.00	0.00	0.0%
5030 · Payroll Tax Expense	1,142.16	1,333.34	-191.18	85.66%
5040 · Worker's Comp Insurance	3,730.27	1,916.67	1,813.60	194.62%
5050 · Employee Health Insurance	15,683.39	15,166.67	516.72	103.41%
5070 · Employee Retirement	8,117.01	9,416.67	-1,299.66	86.2%
5090 · Other Employee Expense	200.00	208.34	-8.34	96.0%
5120 · Property Taxes	0.00	125.00	-125.00	0.0%
5130 · Utilities - Office	530.90	333.34	197.56	159.27%
5140 · Building Repair & Maint	1,038.46	583.34	455.12	178.02%
5145 · District Wide Repair & Maint	554.12	1,083.34	-529.22	51.15%

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

	Jun 20	Budget	\$ Over Budget	% of Budget
5150 · Garbage Service	614.92	300.00	314.92	204.97%
5160 · Office Equip Rental	865.80	833.34	32.46	103.9%
5165 · Computer Software	991.40	833.34	158.06	118.97%
5170 · Office Equipment Repair & Maint	0.00	300.00	-300.00	0.0%
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	1,220.64	308.34	912.30	395.88%
5240 · Office Supplies	934.53	291.67	642.86	320.41%
5245 · Postage	1,000.00	708.34	291.66	141.18%
5250 · Legal Expenses	0.00	5,416.74	-5,416.74	0.0%
5255 · Interest Expense	15,792.39	1,208.34	14,584.05	1,306.95%
5256 · Interest Exp-Financed Items	0.00	66.67	-66.67	0.0%
5260 · Accounting & Bookkeeping	0.00	3,083.34	-3,083.34	0.0%
5266 · Engineering Svcs-Dist Wide	0.00	83.34	-83.34	0.0%
5270 · Automotive - Repair & Maint	46.41	833.34	-786.93	5.57%
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	0.00	1,583.34	-1,583.34	0.0%
5326 · Licenses and Certifications	0.00	166.67	-166.67	0.0%
5330 · Telephone	2,282.79	1,416.67	866.12	161.14%
5340 · Burglar Alarm Monitoring	84.00	62.50	21.50	134.4%
5370 · Fuel - Trucks	2,118.89	2,000.00	118.89	105.95%
5390 · Bank Charges	299.00	16.67	282.33	1,793.64%
5391 · Credit Card Transaction Fees	600.19	625.00	-24.81	96.03%
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	6,666.67	-6,666.67	0.0%
Total INDIRECT	120,169.94	123,262.72	-3,092.78	97.49%
5190 · Soil and Water Tests	4,287.30	2,833.34	1,453.96	151.32%
5220 · Water System - Repair & Maint	66,300.16	22,916.74	43,383.42	289.31%

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

June 2020

	Jun 20	Budget	\$ Over Budget	% of Budget
5225 · Street Maintenance	1,022.11	2,720.84	-1,698.73	37.57%
5230 · Park - Repair & Maint	102.59	83.34	19.25	123.1%
5265 · Engineering Expenses	217.50	83.34	134.16	260.98%
5310 · Utilities - Well Site	25,105.51	14,000.00	11,105.51	179.33%
5315 · Utilities - Street Lighting	4,025.22	2,333.34	1,691.88	172.51%
5325 · Permits	0.00	2,083.34	-2,083.34	0.0%
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	1,029.17	-1,029.17	0.0%
6575 · Vega Debt Service-Interest	0.00	12,333.34	-12,333.34	0.0%
Total Expense	221,230.33	184,096.18	37,134.15	120.17%
Net Ordinary Income	-24,059.25	-15,454.48	-8,604.77	155.68%
Other Income/Expense				
Other Income				
4100 · Late Payment Penalties	498.82	416.67	82.15	119.72%
4101 · Billing Adjustments	0.00	41.67	-41.67	0.0%
4110 · Hydrant Sales	785.71	333.34	452.37	235.71%
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	0.00	5,316.67	-5,316.67	0.0%
4210 · Vega Bond Assessments	3,572.20	22,750.00	-19,177.80	15.7%
4280 · Pro-Rata Tax Collection Share	305.89	2,083.34	-1,777.45	14.68%
4285 · P.V.W.M.A. Collection Fee	2,994.07	2,250.00	744.07	133.07%
4300 · Collection of Previous W/O Acct	0.00	41.67	-41.67	0.0%
4305 · Miscellaneous Revenue	-375.00	125.00	-500.00	-300.0%
4340 · Utility Reimbursements	499.57	2,333.34	-1,833.77	21.41%
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	27.88	475.00	-447.12	5.87%
4355 · Audit/Bookkeeping Reimbursement	0.00	58.34	-58.34	0.0%

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

June 2020

	Jun 20	Budget	\$ Over Budget	% of Budget
4360 · Legal Counsel Reimbursement	0.00	33.34	-33.34	0.0%
5794 · Water Bond Assessments	992.02	3,312.50	-2,320.48	29.95%
Total Other Income	9,301.16	41,675.07	-32,373.91	22.32%
Other Expense				
5435 · Improvement Project-Pajaro	3,198.75			
Total Other Expense	3,198.75	41,675.07	-35,572.66	14.64%
Net Other Income	6,102.41	26,220.59	-44,177.43	-68.48%
Net Income	-17,956.84			

Total Income \$ 206,472.24 Total Expense \$ 224,429.08 Difference \$ (17,956.84)

May Cash \$ 317,696.79 June Cash \$ 388,185.12 Difference \$ 70,488.33

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	A	07/17/2020	Mid Valley Supply-Online	1001 · SCCB - Operating Account		-852.63
Bill	I2470...	07/02/2020		5220 · Water System - Repair & Maint	-120.44	120.44
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-60.22	60.22
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.10	30.10
Bill	I2471...	07/08/2020		5220 · Water System - Repair & Maint	-120.44	120.44
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.10	30.10
				5145 · District Wide Repair & Maint	-39.69	39.69
Bill	I2473...	07/15/2020		5220 · Water System - Repair & Maint	-90.33	90.33
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-30.10	30.10
				5220 · Water System - Repair & Maint	-30.11	30.11
TOTAL					-852.63	852.63
Check	AP	07/01/2020	FP Mailing Solutions-Online	1001 · SCCB - Operating Account		-1,000.00
				5245 · Postage	-1,000.00	1,000.00
TOTAL					-1,000.00	1,000.00
Bill Pmt -Check	AP	07/10/2020	A. L. Lease Company, Inc.-Online	1001 · SCCB - Operating Account		-31.77
Bill	125026	06/27/2020		5220 · Water System - Repair & Maint	-31.77	31.77
TOTAL					-31.77	31.77
Bill Pmt -Check	AP	07/10/2020	Ace Hardware Watsonville-Online	1001 · SCCB - Operating Account		-37.12
Bill	197114	06/23/2020		5230 · Park - Repair & Maint	-37.12	37.12
TOTAL					-37.12	37.12
Bill Pmt -Check	AP	07/10/2020	Airtec Service	1001 · SCCB - Operating Account		-706.18
Bill	13746	06/26/2020		5140 · Building Repair & Maint	-560.18	560.18
Bill	13757	06/30/2020		5140 · Building Repair & Maint	-146.00	146.00
TOTAL					-706.18	706.18
Bill Pmt -Check	AP	07/10/2020	Aramark- Online	1001 · SCCB - Operating Account		-66.14
Bill	7608...	06/19/2020		5140 · Building Repair & Maint	-33.07	33.07
Bill	7608...	06/26/2020		5140 · Building Repair & Maint	-33.07	33.07
TOTAL					-66.14	66.14
Bill Pmt -Check	AP	07/10/2020	AT&T 2043-Online	1001 · SCCB - Operating Account		-405.74
Bill	Jun 2...	06/26/2020		5330 · Telephone	-405.74	405.74
TOTAL					-405.74	405.74
Bill Pmt -Check	AP	07/10/2020	AT&T 2486-Online	1001 · SCCB - Operating Account		-152.26
Bill	June ...	06/26/2020		5310 · Utilities - Well Site	-152.26	152.26
TOTAL					-152.26	152.26
Bill Pmt -Check	AP	07/10/2020	AT&T 5283-Online	1001 · SCCB - Operating Account		-152.35
Bill	6/11/...	06/11/2020		5310 · Utilities - Well Site	-152.35	152.35

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-152.35	152.35
Bill Pmt -Check	AP	07/10/2020	MBAS-Online	1001 · SCCB - Operating Account		-2,629.80
Bill	2006...	06/22/2020		5190 · Soil and Water Tests	-45.00	45.00
Bill	2006...	06/22/2020		5190 · Soil and Water Tests	-45.00	45.00
Bill	2006...	06/22/2020		5190 · Soil and Water Tests	-864.00	864.00
Bill	2006...	06/23/2020		5190 · Soil and Water Tests	-23.40	23.40
Bill	2006...	06/23/2020		5190 · Soil and Water Tests	-139.50	139.50
Bill	2006...	06/23/2020		5190 · Soil and Water Tests	-1,053.00	1,053.00
Bill	2006...	06/24/2020		5190 · Soil and Water Tests	-46.80	46.80
Bill	2006...	06/29/2020		5190 · Soil and Water Tests	-135.00	135.00
Bill	2006...	06/29/2020		5190 · Soil and Water Tests	-45.00	45.00
Bill	2006...	06/29/2020		5190 · Soil and Water Tests	-75.60	75.60
Bill	2006...	06/30/2020		5190 · Soil and Water Tests	-157.50	157.50
TOTAL					-2,629.80	2,629.80
Bill Pmt -Check	AP	07/10/2020	Mid Valley Supply-Online	1001 · SCCB - Operating Account		-331.20
Bill	12468...	06/24/2020		5220 · Water System - Repair & Maint	-90.33	90.33
				5220 · Water System - Repair & Maint	-60.22	60.22
				5220 · Water System - Repair & Maint	-30.11	30.11
				5220 · Water System - Repair & Maint	-60.22	60.22
				5220 · Water System - Repair & Maint	-60.22	60.22
				5220 · Water System - Repair & Maint	-30.10	30.10
TOTAL					-331.20	331.20
Bill Pmt -Check	AP	07/10/2020	Mission Uniform Service-Online	1001 · SCCB - Operating Account		-160.00
Bill	5125...	06/08/2020		5140 · Building Repair & Maint	-40.00	40.00
Bill	5126...	06/15/2020		5140 · Building Repair & Maint	-40.00	40.00
Bill	5126...	06/22/2020		5140 · Building Repair & Maint	-40.00	40.00
Bill	5127...	06/29/2020		5140 · Building Repair & Maint	-40.00	40.00
TOTAL					-160.00	160.00
Bill Pmt -Check	AP	07/10/2020	PG&E 1438-Online	1001 · SCCB - Operating Account		-1,468.03
Bill	5/27/...	06/25/2020		5310 · Utilities - Well Site	-1,468.03	1,468.03
TOTAL					-1,468.03	1,468.03
Bill Pmt -Check	AP	07/10/2020	PG&E 1826-Online	1001 · SCCB - Operating Account		-68.01
Bill	5/19/...	06/18/2020		5310 · Utilities - Well Site	-68.01	68.01
TOTAL					-68.01	68.01
Bill Pmt -Check	AP	07/10/2020	PG&E 6022-Online	1001 · SCCB - Operating Account		-13.06
Bill	5/21/...	06/19/2020		5315 · Utilities - Street Lighting	-13.06	13.06
TOTAL					-13.06	13.06
Bill Pmt -Check	AP	07/10/2020	Singh Computech-Online	1001 · SCCB - Operating Account		-240.00
Bill	8325	06/30/2020		5165 · Computer Software	-240.00	240.00
TOTAL					-240.00	240.00
Bill Pmt -Check	AP	07/10/2020	Soil Control Lab-Online	1001 · SCCB - Operating Account		-1,950.00
Bill	0050...	05/22/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0050...	05/27/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0050...	05/27/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-75.00	75.00

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account

July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	0050...	05/29/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/04/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/10/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/11/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/12/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/17/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/17/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/17/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0060...	06/17/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/24/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-75.00	75.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/25/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/26/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/26/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/28/2020		5190 · Soil and Water Tests	-25.00	25.00
Bill	0060...	06/30/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/30/2020		5190 · Soil and Water Tests	-50.00	50.00
Bill	0060...	06/30/2020		5190 · Soil and Water Tests	-75.00	75.00
TOTAL					-1,950.00	1,950.00
Bill Pmt -Check	AP	07/10/2020	Sturdy Oil Company-Online	1001 · SCCB - Operating Account		-1,753.66
Bill	CL50...	06/15/2020		5370 · Fuel - Trucks	-949.74	949.74
Bill	CL51...	06/30/2020		5370 · Fuel - Trucks	-803.92	803.92
TOTAL					-1,753.66	1,753.66
Bill Pmt -Check	AP	07/10/2020	Taylor's Office City- Online	1001 · SCCB - Operating Account		-35.83
Bill	3240...	06/18/2020		5240 · Office Supplies	-35.83	35.83
TOTAL					-35.83	35.83
Bill Pmt -Check	AP	07/10/2020	Tom's Site Service-Online	1001 · SCCB - Operating Account		-166.43
Bill	47425	06/19/2020		5145 · District Wide Repair & Maint	-166.43	166.43
TOTAL					-166.43	166.43
Bill Pmt -Check	AP	07/10/2020	USA Blue Book- ONLINE	1001 · SCCB - Operating Account		-328.44
Bill	266172	06/12/2020		5220 · Water System - Repair & Maint	-260.99	260.99
Bill	268511	06/16/2020		5220 · Water System - Repair & Maint	-67.45	67.45
TOTAL					-328.44	328.44
Bill Pmt -Check	AP	07/10/2020	WM / Carmel Marina - Office-Online	1001 · SCCB - Operating Account		-307.46
Bill	9458...	06/30/2020		5150 · Garbage Service	-307.46	307.46
TOTAL					-307.46	307.46
Bill Pmt -Check	AP	07/17/2020	Ace Hardware Watsonville-Online	1001 · SCCB - Operating Account		-96.64

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account

July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	197629	07/10/2020		5220 · Water System - Repair & Maint	-49.71	49.71
Bill	197687	07/13/2020		5220 · Water System - Repair & Maint	-46.93	46.93
TOTAL					-96.64	96.64
Bill Pmt -Check	AP	07/17/2020	ACWA-JPIA (med ins)-Online	1001 · SCCB - Operating Account		-17,078.41
Bill	0650...	07/07/2020		5050 · Employee Health Insurance	-15,683.39	15,683.39
				2264 · Employee Insurance Payable	-1,395.02	1,395.02
TOTAL					-17,078.41	17,078.41
Bill Pmt -Check	AP	07/17/2020	ACWA/JPIA Auto & Gen Lia-Online	1001 · SCCB - Operating Account		-7,241.96
Bill	0007...	07/09/2020		5180 · Casualty Ins/Liability Ins	-7,241.96	7,241.96
TOTAL					-7,241.96	7,241.96
Bill Pmt -Check	AP	07/17/2020	AT&T 0646-Online	1001 · SCCB - Operating Account		-213.08
Bill	7/5/2...	07/03/2020		5310 · Utilities - Well Site	-213.08	213.08
TOTAL					-213.08	213.08
Bill Pmt -Check	AP	07/17/2020	AT&T 3439-Online	1001 · SCCB - Operating Account		-33.03
Bill	7/1/2...	07/01/2020		5310 · Utilities - Well Site	-33.03	33.03
TOTAL					-33.03	33.03
Bill Pmt -Check	AP	07/17/2020	AT&T 3912-Online	1001 · SCCB - Operating Account		-1,375.76
Bill	7/1/2...	07/01/2020		5330 · Telephone	-1,375.76	1,375.76
TOTAL					-1,375.76	1,375.76
Bill Pmt -Check	AP	07/17/2020	AT&T 8925-Online	1001 · SCCB - Operating Account		-384.98
Bill	x070...	07/01/2020		5330 · Telephone	-384.98	384.98
TOTAL					-384.98	384.98
Bill Pmt -Check	AP	07/17/2020	Corbin Willits Systems-Online	1001 · SCCB - Operating Account		-237.42
Bill	000C...	06/15/2020		5165 · Computer Software	-237.42	237.42
TOTAL					-237.42	237.42
Bill Pmt -Check	AP	07/17/2020	Elan-Online	1001 · SCCB - Operating Account		-962.13
Bill	July 2...	06/30/2020		5200 · Billing Supplies	-402.00	402.00
				5240 · Office Supplies	-239.80	239.80
				5370 · Fuel - Trucks	-200.35	200.35
				5130 · Utilities - Office	-119.98	119.98
TOTAL					-962.13	962.13
Bill Pmt -Check	AP	07/17/2020	GreatAmerica Financial-Online	1001 · SCCB - Operating Account		-506.43
Bill	2736...	07/03/2020		5160 · Office Equip Rental	-506.43	506.43
TOTAL					-506.43	506.43
Bill Pmt -Check	AP	07/17/2020	Green Rubber Kennedy Ag-Online	1001 · SCCB - Operating Account		-32.62
Bill	W-55...	07/06/2020		5220 · Water System - Repair & Maint	-32.62	32.62
TOTAL					-32.62	32.62
Bill Pmt -Check	AP	07/17/2020	ICONIX Waterworks (US), Inc-Online	1001 · SCCB - Operating Account		-574.54

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account

July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	U201...	06/30/2020		5220 · Water System - Repair & Maint	-334.37	334.37
Bill	U201...	07/08/2020		5220 · Water System - Repair & Maint	-115.30	115.30
Bill	U201...	07/08/2020		5220 · Water System - Repair & Maint	-85.74	85.74
Bill	U201...	07/08/2020		5220 · Water System - Repair & Maint	-39.13	39.13
TOTAL					-574.54	574.54
Bill Pmt -Check	AP	07/17/2020	Maggiola Bros. Drilling, Inc.	1001 · SCCB - Operating Account		-1,590.41
Bill	105730	06/30/2020		5220 · Water System - Repair & Maint	-1,590.41	1,590.41
TOTAL					-1,590.41	1,590.41
Bill Pmt -Check	AP	07/17/2020	MBAS-Online	1001 · SCCB - Operating Account		-135.00
Bill	2007...	07/13/2020		5190 · Soil and Water Tests	-90.00	90.00
Bill	2007...	07/13/2020		5190 · Soil and Water Tests	-45.00	45.00
TOTAL					-135.00	135.00
Bill Pmt -Check	AP	07/17/2020	Mission Uniform Service-Online	1001 · SCCB - Operating Account		-80.00
Bill	5127...	07/06/2020		5140 · Building Repair & Maint	-12.80	40.00
Bill	5128...	07/13/2020		5231 · Pajaro Park Expense	-27.20	85.03
Bill				5140 · Building Repair & Maint	-40.00	40.00
TOTAL					-80.00	165.03
Bill Pmt -Check	AP	07/17/2020	Monterey One Water- Online	1001 · SCCB - Operating Account		-25.73
Bill	July 2...	07/01/2020		5130 · Utilities - Office	-25.73	25.73
TOTAL					-25.73	25.73
Bill Pmt -Check	AP	07/17/2020	NBS-Online	1001 · SCCB - Operating Account		-6,100.00
Bill	6200...	07/01/2020		5266 · Engineering Svcs-Dist Wide	-6,100.00	6,100.00
TOTAL					-6,100.00	6,100.00
Bill Pmt -Check	AP	07/17/2020	PARS-Online	1001 · SCCB - Operating Account		-478.04
Bill	45955	06/30/2020		5005 · Administrative Fees	-478.04	478.04
TOTAL					-478.04	478.04
Bill Pmt -Check	AP	07/17/2020	PG&E 0819-Online	1001 · SCCB - Operating Account		-9,061.64
Bill	6/5/2...	06/30/2020		5310 · Utilities - Well Site	-4,795.34	4,795.34
				5310 · Utilities - Well Site	-1,879.54	1,879.54
				5310 · Utilities - Well Site	-210.11	210.11
				5310 · Utilities - Well Site	-884.95	884.95
				5310 · Utilities - Well Site	-333.08	333.08
				5315 · Utilities - Street Lighting	-85.56	85.56
				5310 · Utilities - Well Site	-873.06	873.06
TOTAL					-9,061.64	9,061.64
Bill Pmt -Check	AP	07/17/2020	PG&E 6857-Online	1001 · SCCB - Operating Account		-5,158.46
Bill	5/28/...	06/30/2020		5310 · Utilities - Well Site	-1,944.84	1,944.84
				5310 · Utilities - Well Site	-1,012.83	1,012.83
				5130 · Utilities - Office	-210.29	210.29
				5310 · Utilities - Well Site	-74.70	74.70
				5315 · Utilities - Street Lighting	-1,915.80	1,915.80
TOTAL					-5,158.46	5,158.46
Bill Pmt -Check	AP	07/17/2020	Praxair	1001 · SCCB - Operating Account		-13.79
Bill	9770...	07/10/2020		5220 · Water System - Repair & Maint	-13.79	13.79

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-13.79	13.79
Bill Pmt -Check	AP	07/17/2020	Pure Water- online	1001 · SCCB - Operating Account		-8,911.60
Bill	362711	06/30/2020	State Water Resources Control Board	5427 · Improvement Project-Springfield	-2,309.85	2,309.85
Bill	362712	06/30/2020	State Water Resources Control Board	5427 · Improvement Project-Springfield	-6,601.75	6,601.75
TOTAL					-8,911.60	8,911.60
Bill Pmt -Check	AP	07/17/2020	R & B Company- Online	1001 · SCCB - Operating Account		-346.92
Bill	M556...	06/22/2020		5220 · Water System - Repair & Maint	-228.93	228.93
Bill	M595...	07/06/2020		5220 · Water System - Repair & Maint	-117.99	117.99
TOTAL					-346.92	346.92
Bill Pmt -Check	AP	07/17/2020	Santa Cruz Answering Service-Onl...	1001 · SCCB - Operating Account		-160.36
Bill	1009 ...	06/22/2020		5330 · Telephone	-160.36	160.36
TOTAL					-160.36	160.36
Bill Pmt -Check	AP	07/17/2020	Singh Computech-Online	1001 · SCCB - Operating Account		-240.00
Bill	8345	07/14/2020		5165 · Computer Software	-240.00	240.00
TOTAL					-240.00	240.00
Bill Pmt -Check	AP	07/17/2020	Taylor's Office City- Online	1001 · SCCB - Operating Account		-93.31
Bill	3244...	07/15/2020		5240 · Office Supplies	-93.31	93.31
TOTAL					-93.31	93.31
Bill Pmt -Check	AP	07/17/2020	Thomas E Yeager, P.E.-Online	1001 · SCCB - Operating Account		-253.75
Bill	Invoic...	06/22/2020		5427 · Improvement Project-Springfield	-89.76	471.25
				5435 · Improvement Project-Pajaro	-27.62	145.00
				5265 · Engineering Expenses	-27.62	145.00
Bill	Invoic...	06/30/2020		5435 · Improvement Project-Pajaro	-92.44	616.25
				5265 · Engineering Expenses	-16.31	108.75
TOTAL					-253.75	1,486.25
Bill Pmt -Check	AP	07/17/2020	TIAA Commercial Finance, Inc.	1001 · SCCB - Operating Account		-89.34
Bill	7354...	06/30/2020		5160 · Office Equip Rental	-89.34	89.34
TOTAL					-89.34	89.34
Bill Pmt -Check	AP	07/17/2020	Univar-Online	1001 · SCCB - Operating Account		-1,549.84
Bill	4863...	07/01/2020		5220 · Water System - Repair & Maint	-1,549.84	1,549.84
TOTAL					-1,549.84	1,549.84
Bill Pmt -Check	AP	07/17/2020	Wells Fargo- 6120 ONLINE	1001 · SCCB - Operating Account		-116.99
Bill	June ...	06/30/2020		5165 · Computer Software	-107.00	107.00
				5165 · Computer Software	-9.99	9.99
TOTAL					-116.99	116.99
Bill Pmt -Check	AP	07/17/2020	Wells Fargo 0721-Online	1001 · SCCB - Operating Account		-30.21
Bill	Closi...	06/30/2020		5240 · Office Supplies	-30.21	30.21
TOTAL					-30.21	30.21
Check	AP	07/19/2020	Santa Cruz County Bank	1001 · SCCB - Operating Account		-623.25

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account

July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				2256 · Vehicle Loan Payable	-523.73	523.73
				5255 · Interest Expense	-99.52	99.52
TOTAL					-623.25	623.25
Check	PARS	07/01/2020	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,051.47
				5070 · Employee Retirement	-4,051.47	4,051.47
TOTAL					-4,051.47	4,051.47
Check	PARS	07/15/2020	US Bank - PARS #6746022400	1001 · SCCB - Operating Account		-4,283.79
				5070 · Employee Retirement	-4,283.79	4,283.79
TOTAL					-4,283.79	4,283.79
Bill Pmt -Check	24414	07/17/2020	ACWA/JPIA-Workers Comp	1001 · SCCB - Operating Account		-3,730.27
Bill	April...	06/30/2020		5040 · Worker's Comp Insurance	-3,730.27	3,730.27
TOTAL					-3,730.27	3,730.27
Bill Pmt -Check	24415	07/17/2020	Community Tree Service, Inc.-Online	1001 · SCCB - Operating Account		-150.00
Bill	Secur...	07/15/2020		2121 · Customer Security Deposits	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Check	24416	07/17/2020	County of Mntry Sheriff's Alarm-On...	1001 · SCCB - Operating Account		-30.00
Bill	156583	07/01/2020		5340 · Burglar Alarm Monitoring	-30.00	30.00
TOTAL					-30.00	30.00
Bill Pmt -Check	24417	07/17/2020	Elden Pierce	1001 · SCCB - Operating Account		-100.00
Bill	Work...	06/19/2020		5090 · Other Employee Expense	-100.00	100.00
TOTAL					-100.00	100.00
Bill Pmt -Check	24418	07/17/2020	Grainger	1001 · SCCB - Operating Account		-166.01
Bill	9581...	07/07/2020		5220 · Water System - Repair & Maint	-166.01	166.01
TOTAL					-166.01	166.01
Bill Pmt -Check	24419	07/17/2020	Gutierrez Consultants	1001 · SCCB - Operating Account		-345.00
Bill	1487	06/30/2020		5435 · Improvement Project-Pajaro	-345.00	345.00
TOTAL					-345.00	345.00
Bill Pmt -Check	24420	07/17/2020	Mr Abdulkawi Ahmed	1001 · SCCB - Operating Account		-150.00
Bill	Sec. ...	07/15/2020		2121 · Customer Security Deposits	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Check	24421	07/17/2020	Optimum Business Services	1001 · SCCB - Operating Account		-303.24
Bill	IN343...	07/13/2020		5170 · Office Equipment Repair & Ma...	-303.24	303.24
TOTAL					-303.24	303.24
Bill Pmt -Check	24422	07/17/2020	Pajaro Valley Printing	1001 · SCCB - Operating Account		-162.78
Bill	40659	06/30/2020		5200 · Billing Supplies	-162.78	162.78
TOTAL					-162.78	162.78

Pajaro/Sunny Mesa Community Services District
Check Detail - Operating Account
July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	24423	07/17/2020	Pajaro Valley Water Management A...	1001 · SCCB - Operating Account		-22,976.40
Bill	3/1/2...	06/30/2020		2325 · Payable to P.V.W.M.A.	-2,777.34	2,777.34
Bill	3/1/2...	06/30/2020		2325 · Payable to P.V.W.M.A.	-15,532.44	15,532.44
				2325 · Payable to P.V.W.M.A.	-4,666.62	4,666.62
TOTAL					-22,976.40	22,976.40
Bill Pmt -Check	24424	07/17/2020	Santa Cruz County Bank-0190	1001 · SCCB - Operating Account		-4,373.93
Bill	Intere...	06/30/2020		5255 · Interest Expense	-4,373.93	4,373.93
TOTAL					-4,373.93	4,373.93
Bill Pmt -Check	24425	07/17/2020	TOTLCOM, Inc.	1001 · SCCB - Operating Account		-600.00
Bill	301001	07/01/2020		5170 · Office Equipment Repair & Ma...	-600.00	600.00
TOTAL					-600.00	600.00

Pajaro/Sunny Mesa Community Services District
Check Detail - Street Maintenance Account
 July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	07/10/2020	PG&E 9545 Street Maint-Online	1004 · SCCB - Street Maint Acct		-18.36
Bill	4/22/...	06/19/2020		5225 · Street Maintenance 5310 · Utilities - Well Site	-8.19 -10.17	8.19 10.17
TOTAL					-18.36	18.36
Bill Pmt -Check	AP	07/17/2020	AT&T 5203 Street Maint-Online	1004 · SCCB - Street Maint Acct		-192.19
Bill	7/1/2...	07/01/2020		5225 · Street Maintenance	-192.19	192.19
TOTAL					-192.19	192.19
Bill Pmt -Check	521	07/10/2020	Pajaro/Sunny Mesa Comm Svcs Dist	1004 · SCCB - Street Maint Acct		-31.03
Bill	June ...	06/30/2020		5225 · Street Maintenance	-31.03	31.03
TOTAL					-31.03	31.03

Pajaro/Sunny Mesa Community Services District
Check Detail - Pajaro Park Account
 July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	07/10/2020	AT&T 0577 Pajaro Park-Online	1036 · PSM Pajaro Park Acct		-293.75
Bill	6/13/...	06/13/2020		5231 · Pajaro Park Expense	-293.75	293.75
TOTAL					-293.75	293.75
Bill Pmt -Check	AP	07/10/2020	Bianchi Alarm Systems - Pajaro Pa...	1036 · PSM Pajaro Park Acct		-84.00
Bill	23278	07/03/2020		5231 · Pajaro Park Expense	-84.00	84.00
TOTAL					-84.00	84.00
Bill Pmt -Check	AP	07/10/2020	Panther Protective Services- Online	1036 · PSM Pajaro Park Acct		-450.00
Bill	007-2...	06/30/2020		5231 · Pajaro Park Expense	-450.00	450.00
TOTAL					-450.00	450.00
Bill Pmt -Check	AP	07/10/2020	PG&E 3540 Pajaro Park-Online	1036 · PSM Pajaro Park Acct		-95.39
Bill	5/20/...	06/19/2020		5231 · Pajaro Park Expense	-95.39	95.39
TOTAL					-95.39	95.39
Bill Pmt -Check	AP	07/10/2020	WM / Carmel Marina - Pajaro Park-...	1036 · PSM Pajaro Park Acct		-76.87
Bill	9485...	07/01/2020		5231 · Pajaro Park Expense	-76.87	76.87
TOTAL					-76.87	76.87
Bill Pmt -Check	AP	07/17/2020	Mission Uniform Service-Online	1036 · PSM Pajaro Park Acct		-85.03
Bill	5127...	07/06/2020		5140 · Building Repair & Maint 5231 · Pajaro Park Expense	-27.20 -57.83	40.00 85.03
TOTAL					-85.03	125.03

Pajaro/Sunny Mesa Community Services District
Check Detail - COP 2010 Account

July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	07/10/2020	Contractor Compliance& Monitorin...	1032 · SCCB-COP Acct (aka Const....		-722.50
Bill	Inv. 1...	06/30/2020		5435 · Improvement Project-Pajaro	-722.50	722.50
TOTAL					-722.50	722.50
Bill Pmt -Check	AP	07/10/2020	Quinn Company-Online	1032 · SCCB-COP Acct (aka Const....		-4,935.35
Bill	E241...	06/29/2020		5220 · Water System - Repair & Maint	-4,935.35	4,935.35
TOTAL					-4,935.35	4,935.35
Bill Pmt -Check	AP	07/10/2020	Thomas E Yeager, P.E.-Online	1032 · SCCB-COP Acct (aka Const....		-761.25
Bill	Invoic...	06/22/2020		5427 · Improvement Project-Springfield	-89.76	471.25
				5435 · Improvement Project-Pajaro	-27.62	145.00
				5265 · Engineering Expenses	-27.62	145.00
Bill	Invoic...	06/30/2020		5435 · Improvement Project-Pajaro	-523.81	616.25
				5265 · Engineering Expenses	-92.44	108.75
TOTAL					-761.25	1,486.25

Pajaro/Sunny Mesa Community Services District
Check Detail - Reserve Account
July 1 - 20, 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	AP	07/10/2020	NBS-Online	1002 · SCCB Reserve Account		-949.12
Bill	5200...	06/20/2020		5426 · Vega Assmnt Bond Expense	-949.12	949.12
TOTAL					-949.12	949.12
Bill Pmt -Check	AP	07/10/2020	Thomas E Yeager, P.E.-Online	1002 · SCCB Reserve Account		-471.25
Bill	Invoic...	06/22/2020		5427 · Improvement Project-Springfield	-291.73	471.25
				5435 · Improvement Project-Pajaro	-89.76	145.00
				5265 · Engineering Expenses	-89.76	145.00
TOTAL					-471.25	761.25
Bill Pmt -Check	AP	07/17/2020	Coastal Paving & Excavating- Online	1002 · SCCB Reserve Account		-10,218.13
Bill	Inv. 4...	06/29/2020		5220 · Water System - Repair & Maint	-10,218.13	10,218.13
TOTAL					-10,218.13	10,218.13
Bill Pmt -Check	AP	07/17/2020	LGM Pump Service-Online	1002 · SCCB Reserve Account		-4,124.00
Bill	4191	06/25/2020		5220 · Water System - Repair & Maint	-4,124.00	4,124.00
TOTAL					-4,124.00	4,124.00
Bill Pmt -Check	AP	07/17/2020	Maggiora Bros. Drilling, Inc.	1002 · SCCB Reserve Account		-31,882.00
Bill	M20-...	06/30/2020		5220 · Water System - Repair & Maint	-22,331.50	22,331.50
Bill	M20-...	06/30/2020		5220 · Water System - Repair & Maint	-9,550.50	9,550.50
TOTAL					-31,882.00	31,882.00

SOURCES AND USES OF FUNDS

20 year

Pajaro-Sunny Mesa CSD
2020 Bonds

Sources:

Bond Proceeds:	
Par Amount	1,760,000.00
Premium	76,324.25
	<hr/>
	1,836,324.25

Uses:

Project Fund Deposits:	
Project Funds	1,600,000.00
Other Fund Deposits:	
Reserve Fund	132,200.00
Delivery Date Expenses:	
Cost of Issuance	65,000.00
Underwriter's Discount	35,200.00
	<hr/>
	100,200.00
Other Uses of Funds:	
Additional Proceeds	3,924.25
	<hr/>
	1,836,324.25

BOND SUMMARY STATISTICS

Pajaro-Sunny Mesa CSD
2020 Bonds

Dated Date	08/13/2020
Delivery Date	08/13/2020
Last Maturity	09/01/2040
Arbitrage Yield	3.352481%
True Interest Cost (TIC)	3.743847%
Net Interest Cost (NIC)	3.803261%
All-In TIC	4.152333%
Average Coupon	4.000000%
Average Life (years)	11.877
Duration of Issue (years)	9.241
Par Amount	1,760,000.00
Bond Proceeds	1,836,324.25
Total Interest	836,120.00
Net Interest	794,995.75
Total Debt Service	2,596,120.00
Maximum Annual Debt Service	132,200.00
Average Annual Debt Service	129,482.29
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	20.000000
Total Underwriter's Discount	20.000000
Bid Price	102.336605

Bond Component	Par Value	Price	Average Coupon	Average Life
Term 2030	705,000.00	106.241	4.000%	5.915
Term 2040	1,055,000.00	103.064	4.000%	15.860
	1,760,000.00			11.877

	TIC	All-In TIC	Arbitrage Yield
Par Value	1,760,000.00	1,760,000.00	1,760,000.00
+ Accrued Interest			
+ Premium (Discount)	76,324.25	76,324.25	76,324.25
- Underwriter's Discount	-35,200.00	-35,200.00	
- Cost of Issuance Expense		-65,000.00	
- Other Amounts			
Target Value	1,801,124.25	1,736,124.25	1,836,324.25
Target Date	08/13/2020	08/13/2020	08/13/2020
Yield	3.743847%	4.152333%	3.352481%

BOND PRICING

Pajaro-Sunny Mesa CSD
2020 Bonds

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term 2030:	09/01/2030	705,000	4.000%	3.200%	106.241 C
Term 2040:	09/01/2040	1,055,000	4.000%	3.600%	103.064 C
		1,760,000			

Dated Date	08/13/2020		
Delivery Date	08/13/2020		
First Coupon	03/01/2021		
Par Amount	1,760,000.00		
Premium	76,324.25		
Production	1,836,324.25	104.336605%	
Underwriter's Discount	-35,200.00	-2.000000%	
Purchase Price	1,801,124.25	102.336605%	
Accrued Interest			
Net Proceeds	1,801,124.25		

BOND DEBT SERVICE

Pajaro-Sunny Mesa CSD
2020 Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2021			38,720	38,720	
09/01/2021	55,000	4.000%	35,200	90,200	128,920
03/01/2022			34,100	34,100	
09/01/2022	60,000	4.000%	34,100	94,100	128,200
03/01/2023			32,900	32,900	
09/01/2023	65,000	4.000%	32,900	97,900	130,800
03/01/2024			31,600	31,600	
09/01/2024	65,000	4.000%	31,600	96,600	128,200
03/01/2025			30,300	30,300	
09/01/2025	70,000	4.000%	30,300	100,300	130,600
03/01/2026			28,900	28,900	
09/01/2026	70,000	4.000%	28,900	98,900	127,800
03/01/2027			27,500	27,500	
09/01/2027	75,000	4.000%	27,500	102,500	130,000
03/01/2028			26,000	26,000	
09/01/2028	80,000	4.000%	26,000	106,000	132,000
03/01/2029			24,400	24,400	
09/01/2029	80,000	4.000%	24,400	104,400	128,800
03/01/2030			22,800	22,800	
09/01/2030	85,000	4.000%	22,800	107,800	130,600
03/01/2031			21,100	21,100	
09/01/2031	90,000	4.000%	21,100	111,100	132,200
03/01/2032			19,300	19,300	
09/01/2032	90,000	4.000%	19,300	109,300	128,600
03/01/2033			17,500	17,500	
09/01/2033	95,000	4.000%	17,500	112,500	130,000
03/01/2034			15,600	15,600	
09/01/2034	100,000	4.000%	15,600	115,600	131,200
03/01/2035			13,600	13,600	
09/01/2035	105,000	4.000%	13,600	118,600	132,200
03/01/2036			11,500	11,500	
09/01/2036	105,000	4.000%	11,500	116,500	128,000
03/01/2037			9,400	9,400	
09/01/2037	110,000	4.000%	9,400	119,400	128,800
03/01/2038			7,200	7,200	
09/01/2038	115,000	4.000%	7,200	122,200	129,400
03/01/2039			4,900	4,900	
09/01/2039	120,000	4.000%	4,900	124,900	129,800
03/01/2040			2,500	2,500	
09/01/2040	125,000	4.000%	2,500	127,500	130,000
	1,760,000		836,120	2,596,120	2,596,120

SOURCES AND USES OF FUNDS

Pajaro-Sunny Mesa CSD
2020 Bonds

25 year

Sources:

Bond Proceeds:	
Par Amount	1,750,000.00
Premium	67,718.85
	<hr/>
	1,817,718.85

Uses:

Project Fund Deposits:	
Project Funds	1,600,000.00
Other Fund Deposits:	
Reserve Fund	114,600.00
Delivery Date Expenses:	
Cost of Issuance	65,000.00
Underwriter's Discount	35,000.00
	<hr/>
	100,000.00
Other Uses of Funds:	
Additional Proceeds	3,118.85
	<hr/>
	1,817,718.85

BOND SUMMARY STATISTICS

Pajaro-Sunny Mesa CSD
2020 Bonds

Dated Date	08/13/2020
Delivery Date	08/13/2020
Last Maturity	09/01/2045
Arbitrage Yield	3.444202%
True Interest Cost (TIC)	3.827238%
Net Interest Cost (NIC)	3.876077%
All-In TIC	4.174761%
Average Coupon	4.000000%
Average Life (years)	15.087
Duration of Issue (years)	10.987
Par Amount	1,750,000.00
Bond Proceeds	1,817,718.85
Total Interest	1,056,100.00
Net Interest	1,023,381.15
Total Debt Service	2,806,100.00
Maximum Annual Debt Service	114,600.00
Average Annual Debt Service	112,019.96
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	20.000000
Total Underwriter's Discount	20.000000
Bid Price	101.869649

Bond Component	Par Value	Price	Average Coupon	Average Life
Term 2030	505,000.00	106.241	4.000%	5.911
Term 2040	745,000.00	103.064	4.000%	15.896
Term 2045	500,000.00	102.675	4.000%	23.150
	1,750,000.00			15.087

	TIC	All-In TIC	Arbitrage Yield
Par Value	1,750,000.00	1,750,000.00	1,750,000.00
+ Accrued Interest			
+ Premium (Discount)	67,718.85	67,718.85	67,718.85
- Underwriter's Discount	-35,000.00	-35,000.00	
- Cost of Issuance Expense		-65,000.00	
- Other Amounts			
Target Value	1,782,718.85	1,717,718.85	1,817,718.85
Target Date	08/13/2020	08/13/2020	08/13/2020
Yield	3.827238%	4.174761%	3.444202%

BOND PRICING

Pajaro-Sunny Mesa CSD
2020 Bonds

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term 2030:	09/01/2030	505,000	4.000%	3.200%	106.241 C
Term 2040:	09/01/2040	745,000	4.000%	3.600%	103.064 C
Term 2045:	09/01/2045	500,000	4.000%	3.650%	102.675 C
		1,750,000			

Dated Date	08/13/2020	
Delivery Date	08/13/2020	
First Coupon	03/01/2021	
Par Amount	1,750,000.00	
Premium	67,718.85	
Production	1,817,718.85	103.869649%
Underwriter's Discount	-35,000.00	-2.000000%
Purchase Price	1,782,718.85	101.869649%
Accrued Interest		
Net Proceeds	1,782,718.85	

BOND DEBT SERVICE

Pajaro-Sunny Mesa CSD
2020 Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2021			38,500	38,500	
09/01/2021	40,000	4.000%	35,000	75,000	113,500
03/01/2022			34,200	34,200	
09/01/2022	45,000	4.000%	34,200	79,200	113,400
03/01/2023			33,300	33,300	
09/01/2023	45,000	4.000%	33,300	78,300	111,600
03/01/2024			32,400	32,400	
09/01/2024	45,000	4.000%	32,400	77,400	109,800
03/01/2025			31,500	31,500	
09/01/2025	50,000	4.000%	31,500	81,500	113,000
03/01/2026			30,500	30,500	
09/01/2026	50,000	4.000%	30,500	80,500	111,000
03/01/2027			29,500	29,500	
09/01/2027	55,000	4.000%	29,500	84,500	114,000
03/01/2028			28,400	28,400	
09/01/2028	55,000	4.000%	28,400	83,400	111,800
03/01/2029			27,300	27,300	
09/01/2029	60,000	4.000%	27,300	87,300	114,600
03/01/2030			26,100	26,100	
09/01/2030	60,000	4.000%	26,100	86,100	112,200
03/01/2031			24,900	24,900	
09/01/2031	60,000	4.000%	24,900	84,900	109,800
03/01/2032			23,700	23,700	
09/01/2032	65,000	4.000%	23,700	88,700	112,400
03/01/2033			22,400	22,400	
09/01/2033	65,000	4.000%	22,400	87,400	109,800
03/01/2034			21,100	21,100	
09/01/2034	70,000	4.000%	21,100	91,100	112,200
03/01/2035			19,700	19,700	
09/01/2035	75,000	4.000%	19,700	94,700	114,400
03/01/2036			18,200	18,200	
09/01/2036	75,000	4.000%	18,200	93,200	111,400
03/01/2037			16,700	16,700	
09/01/2037	80,000	4.000%	16,700	96,700	113,400
03/01/2038			15,100	15,100	
09/01/2038	80,000	4.000%	15,100	95,100	110,200
03/01/2039			13,500	13,500	
09/01/2039	85,000	4.000%	13,500	98,500	112,000
03/01/2040			11,800	11,800	
09/01/2040	90,000	4.000%	11,800	101,800	113,600
03/01/2041			10,000	10,000	
09/01/2041	90,000	4.000%	10,000	100,000	110,000
03/01/2042			8,200	8,200	
09/01/2042	95,000	4.000%	8,200	103,200	111,400
03/01/2043			6,300	6,300	
09/01/2043	100,000	4.000%	6,300	106,300	112,600
03/01/2044			4,300	4,300	
09/01/2044	105,000	4.000%	4,300	109,300	113,600
03/01/2045			2,200	2,200	
09/01/2045	110,000	4.000%	2,200	112,200	114,400
	1,750,000		1,056,100	2,806,100	2,806,100

SOURCES AND USES OF FUNDS

30 year

Pajaro-Sunny Mesa CSD
2020 Bonds

Sources:

Bond Proceeds:

Par Amount	1,750,000.00
Premium	55,997.15

1,805,997.15

Uses:

Project Fund Deposits:

Project Funds	1,600,000.00
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Other Fund Deposits:

Reserve Fund	103,600.00
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Delivery Date Expenses:

Cost of Issuance	65,000.00
Underwriter's Discount	35,000.00
	<u>100,000.00</u>

Other Uses of Funds:

Additional Proceeds	2,397.15
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1,805,997.15

BOND SUMMARY STATISTICS

Pajaro-Sunny Mesa CSD
2020 Bonds

Dated Date	08/13/2020
Delivery Date	08/13/2020
Last Maturity	09/01/2050
Arbitrage Yield	3.714725%
True Interest Cost (TIC)	3.902745%
Net Interest Cost (NIC)	3.934877%
All-In TIC	4.209029%
Average Coupon	4.000000%
Average Life (years)	18.424
Duration of Issue (years)	12.562
Par Amount	1,750,000.00
Bond Proceeds	1,805,997.15
Total Interest	1,289,700.00
Net Interest	1,268,702.85
Total Debt Service	3,039,700.00
Maximum Annual Debt Service	103,600.00
Average Annual Debt Service	101,154.74
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	20.000000
Total Underwriter's Discount	20.000000
Bid Price	101.199837

Bond Component	Par Value	Price	Average Coupon	Average Life
Term 2030	375,000.00	106.241	4.000%	5.930
Term 2040	555,000.00	103.064	4.000%	15.879
Term 2050	820,000.00	101.901	4.000%	25.861
	1,750,000.00			18.424

	TIC	All-In TIC	Arbitrage Yield
Par Value	1,750,000.00	1,750,000.00	1,750,000.00
+ Accrued Interest			
+ Premium (Discount)	55,997.15	55,997.15	55,997.15
- Underwriter's Discount	-35,000.00	-35,000.00	
- Cost of Issuance Expense		-65,000.00	
- Other Amounts			
Target Value	1,770,997.15	1,705,997.15	1,805,997.15
Target Date	08/13/2020	08/13/2020	08/13/2020
Yield	3.902745%	4.209029%	3.714725%

BOND PRICING

Pajaro-Sunny Mesa CSD
2020 Bonds

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term 2030:	09/01/2030	375,000	4.000%	3.200%	106.241 C
Term 2040:	09/01/2040	555,000	4.000%	3.600%	103.064 C
Term 2050:	09/01/2050	820,000	4.000%	3.750%	101.901 C
		1,750,000			

Dated Date	08/13/2020	
Delivery Date	08/13/2020	
First Coupon	03/01/2021	
Par Amount	1,750,000.00	
Premium	55,997.15	
Production	1,805,997.15	103.199837%
Underwriter's Discount	-35,000.00	-2.000000%
Purchase Price	1,770,997.15	101.199837%
Accrued Interest		
Net Proceeds	1,770,997.15	

BOND DEBT SERVICE

Pajaro-Sunny Mesa CSD
2020 Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2021			38,500	38,500	
09/01/2021	30,000	4.000%	35,000	65,000	103,500
03/01/2022			34,400	34,400	
09/01/2022	30,000	4.000%	34,400	64,400	98,800
03/01/2023			33,800	33,800	
09/01/2023	35,000	4.000%	33,800	68,800	102,600
03/01/2024			33,100	33,100	
09/01/2024	35,000	4.000%	33,100	68,100	101,200
03/01/2025			32,400	32,400	
09/01/2025	35,000	4.000%	32,400	67,400	99,800
03/01/2026			31,700	31,700	
09/01/2026	40,000	4.000%	31,700	71,700	103,400
03/01/2027			30,900	30,900	
09/01/2027	40,000	4.000%	30,900	70,900	101,800
03/01/2028			30,100	30,100	
09/01/2028	40,000	4.000%	30,100	70,100	100,200
03/01/2029			29,300	29,300	
09/01/2029	45,000	4.000%	29,300	74,300	103,600
03/01/2030			28,400	28,400	
09/01/2030	45,000	4.000%	28,400	73,400	101,800
03/01/2031			27,500	27,500	
09/01/2031	45,000	4.000%	27,500	72,500	100,000
03/01/2032			26,600	26,600	
09/01/2032	50,000	4.000%	26,600	76,600	103,200
03/01/2033			25,600	25,600	
09/01/2033	50,000	4.000%	25,600	75,600	101,200
03/01/2034			24,600	24,600	
09/01/2034	50,000	4.000%	24,600	74,600	99,200
03/01/2035			23,600	23,600	
09/01/2035	55,000	4.000%	23,600	78,600	102,200
03/01/2036			22,500	22,500	
09/01/2036	55,000	4.000%	22,500	77,500	100,000
03/01/2037			21,400	21,400	
09/01/2037	60,000	4.000%	21,400	81,400	102,800
03/01/2038			20,200	20,200	
09/01/2038	60,000	4.000%	20,200	80,200	100,400
03/01/2039			19,000	19,000	
09/01/2039	65,000	4.000%	19,000	84,000	103,000
03/01/2040			17,700	17,700	
09/01/2040	65,000	4.000%	17,700	82,700	100,400
03/01/2041			16,400	16,400	
09/01/2041	70,000	4.000%	16,400	86,400	102,800
03/01/2042			15,000	15,000	
09/01/2042	70,000	4.000%	15,000	85,000	100,000
03/01/2043			13,600	13,600	
09/01/2043	75,000	4.000%	13,600	88,600	102,200
03/01/2044			12,100	12,100	
09/01/2044	75,000	4.000%	12,100	87,100	99,200
03/01/2045			10,600	10,600	
09/01/2045	80,000	4.000%	10,600	90,600	101,200
03/01/2046			9,000	9,000	
09/01/2046	85,000	4.000%	9,000	94,000	103,000
03/01/2047			7,300	7,300	
09/01/2047	85,000	4.000%	7,300	92,300	99,600

BOND DEBT SERVICE

Pajaro-Sunny Mesa CSD
2020 Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2048			5,600	5,600	
09/01/2048	90,000	4.000%	5,600	95,600	101,200
03/01/2049			3,800	3,800	
09/01/2049	95,000	4.000%	3,800	98,800	102,600
03/01/2050			1,900	1,900	
09/01/2050	95,000	4.000%	1,900	96,900	98,800
	1,750,000		1,289,700	3,039,700	3,039,700



July 14, 2020

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

Re: Banking Proposal

Dear Don,

Thank you for allowing **Santa Cruz County Bank** the opportunity to provide a proposal for your financing needs. We would like to set forth some proposed terms and structure for the financing that we discussed. This proposal letter is provided solely for the purpose described herein and may not be disclosed to or relied upon by any other party without the Bank's prior written consent.

We look forward to working with you to consummate the transaction.

Capital Asset Line of Credit - \$1,440,000

Purpose Purchase of 14 standby emergency generators over 5 year period estimated to begin in 2021 [Capital line would mature after 5 years].

Initial Capital line of \$1,440,000 for five years used to acquire generators.

Rates & Fees WSJ Prime rate (currently 3.25%) plus 1.00% or 4.25%_floating.

If it is determined to be eligible for tax free interest treatment, then the calculated interest rate at the time of origination will be discounted by 20%. Example: today's calculated rate is 4.25% times 80% or 3.40%.

Interest Rate Floor Floor of 4.25% is the rate at the time of origination. Thereafter the floor to be adjusted for tax benefit as well.

Loan fee \$500 fee for capital asset line, plus a \$500 documentation fee for each draw.

Repayment Each draw against the total credit authorization will be termed out into either a 5 year note or a 7 year note. Line will be correspondingly reduced as each term note is created.

Term out option: \$500 documentation fee for each term note.

Put your money where your life is.



5 year term note options

1. At WSJ prime + 0.75% floating or
2. Fixed for 5 years at the then WSJ prime + 1.25%

7 year term note options

1. At WSJ prime + 0.75% floating or
2. Fixed for 5 years at the then WSJ prime + 1.50%

Prepayment**Penalty**

Prepayment of 3% for year 1, 2% for year 2 and 1% for year 3.
Applies to term notes.

Collateral

Financed generators with a specific UCC-1 filing.

Other

Financing is assumed under the contemplated water rate increase being approved to constituents.

TBD the requirement of amount of generators each year are required [if any] to be purchased.

Line term outs would be completed as purchased, is assumed.

This proposal letter is provided solely for the purpose described herein and may not be disclosed to or relied upon by any other party without the Bank's prior written consent. This proposal is intended to form the basis for discussion of a credit accommodation, and further negotiations adding to or modifying the general scope of the major terms shall not be precluded by the issuance of this Proposal letter. The Bank's proposal is not intended to constitute a commitment or offer to lend on the part of the Bank, but rather to summarize for discussion purposes the credit accommodation being considered at this time. Any commitment to lend is subject to the approval of its Loan Committee, and any commitment to lend will be made in writing.

Thank you for allowing **Santa Cruz County Bank** to make this proposal and please feel free to contact me with any questions you may have.

Sincerely yours,



Marshall Delk
Senior Regional Relationship Manager

RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND PROPERTY-RELATED FEES AND CHARGES

WHEREAS, Pajaro/Sunny Mesa Community Services District ("Public Agency") requests that the Monterey County Auditor-Controller enter those general or special taxes, assessments, or property-related Fees or charges identified in Exhibit "A" on the tax roll for collection and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2020-2021

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation, complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit "A", regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California.

2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the Cd or electronic file identified as Exhibit "A", the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit "A" and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED this 23rd day of July 2020 upon motion of Director and seconded by Director carried by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Harry Wiggins, President of the Board of Directors

CERTIFICATE OF SECRETARY

I, Don Rosa, as the duly elected Secretary of the Board of Directors of the Pajaro/Sunny Mesa Community Services District, Monterey County, California, do hereby certify that the above Resolution is a full, true and correct copy of said Resolution passed and adopted by the Board of Directors at a meeting held on the 23rd day July 2020, and that said Resolution is now spread upon the minutes of said Board.

Don Rosa, Secretary of the Board of Directors

EXHIBIT "A"
TO
RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT
TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS, AND
PROPERTY-RELATED FEES AND CHARGES

FISCAL YEAR 2020-2021

GENERAL TAXES:

SPECIAL TAXES:

ASSESSMENTS:

LIGHTING ASSESSMENT –	BOND NO. 83300	\$41,096.69
STREET MAINTENANCE ASSESSMENT –	BOND NO. 84150	\$64,310.76
WATER ASSESSMENT –	BOND NO. 70200	\$40,532.18
VEGA WATER ASSESSMENT –	BOND NO. 70210	\$278,000.00

PROPERTY-RELATED FEES AND CHARGES:

DISTRICT OPERATIONS REPORT

July 23, 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 – The mixing system will be installed by Tuesday the 21st and SWRCB will conduct final inspection on tank on Wednesday July 22nd at that point we will disinfect and fill tank. Completion goal is August 7th, 2020. • Springfield Planning Grant – Closing documents and last submittal for reimbursement submitted July 16, 2020 Monthly conference call scheduled on July 29, 2020. 	July 2020
Pajaro Park	Pajaro Park remains closed. Summer Lunch Program, drive thru and walk-up, is taking place at the Pajaro Park. The Park is closed for all other use.	No Report
Sunny Mesa Sewer	District is holding monies that is to be refunded to the original Sunny Mesa Sewer customers. Balance Sheet Account #2320-Amount \$29,169.90. Staff is currently reviewing, and has spoken to Bianchi, Kasavan, and Pope for their opinion and assistance if needed.	No Report
Emergency Generators	District Engineer, Tom Yeager and Staff are working together in an alternative plan due to no interest in the RFP in February 2020.	On Agenda
Hazard Mitigation Plan	<p>Generate a Disaster Mitigation Plan for submission to Monterey County and FEMA.</p> <ul style="list-style-type: none"> • Pre-Disaster Hazard Mitigation Plan Application for assistance has been determined ineligible by Cal OES. 	No Report
Water Rate Study	Discuss the Water Rate Study	On Agenda
Multi Community Bottled Water Project	Springfield Water System, Moss Landing Mobile Home Park, Springfield/Bluff/Jensen/Giberson Roads. 189 homes are currently receiving bottled water. One more sign-up, total 190.	No Report

Usage Comparison in Gallons 2013-2020

Water Systems	Jun-17	Jun-18	Jun-19	Jun-20
Pajaro	7,283,276	7,409,688	7,642,316	8,101,588
Normco	3,702,600	3,237,344	2,748,152	3,748,228
Sunny Mesa	2,888,028	2,553,672	2,330,768	3,125,892
Moss Landing	2,224,552	2,325,532	2,429,504	2,270,928
Vega	1,784,728	1,545,368	1,042,712	1,656,820
Vierra Estates	391,204	468,248	371,756	417,384
Springfield (pumped)	774,928	722,568	567,657	822,426
Langley/Valle Pacifico	353,056	320,144	281,996	382,228
Blackie	394,944	314,160	229,636	286,484
District Total	19,797,316	18,896,724	17,644,497	20,811,978

Water Systems	Jun-13	Jun-20	Percentage	
Pajaro	8,154,210	8,101,588	↓	-0.6%
Normco	3,912,040	3,748,228	↓	-4.2%
Sunny Mesa	3,113,124	3,125,892	↑	0.4%
Moss Landing	2,436,236	2,270,928	↓	-6.8%
Vega	2,101,132	1,656,820	↓	-21.1%
Vierra Estates	480,964	417,384	↓	-13.2%
Springfield (pumped)	552,024	822,426	↑	49.0%
Langley/Valle Pacifico	435,463	382,228	↓	-12.2%
Blackie	319,396	286,484	↓	-10.3%
District Total	21,504,589	20,811,978	↓	-3.2%

