



**REGULAR MEETING AGENDA
PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT
HYBRID MEETING in person at**

**Board Room
2661 Beach Rd.
Watsonville, CA 95076**

Saturday, December 9th, 2023 9:00 a.m.

And via ZOOM

Join Zoom Meeting

<https://us02web.zoom.us/j/82232811149?pwd=WWlvcUkwQlBpb1hULzIeUEV4UXV5UT09>

**Meeting ID: 822 3281 1149
Passcode: 608360
Phone in: +1 669 900 9128 US**

If you have any questions please contact the District Clerk at pdghad@gmail.com

A. OPEN SESSION CALL TO ORDER – PLEDGE OF ALLEGIANCE

Roll Call

**John Cullen, President
David Ferrari, Vice-President
Raphael Kraw, Treasurer**

**Michael Butner, Director
Patrick Dobbins, Director
Sarah Mansergh, Clerk**

B. MEMBER COMMENTS

Matters under the jurisdiction of the Board and not on the posted agenda, may be addressed by members of the public before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an emergency by the Board of PDGHAD. Any person wishing to address the Board during the Member Comment period shall be permitted to be heard for up to 3 minutes, A) individuals may speak only once and B) the Board is unable to address any owner comments in depth but may choose to direct the Clerk to follow-up on the matter for a future meeting.

C. PRESIDENT’S REMARKS

The President will use this opportunity to inform the public of issues affecting the District and other items of a general nature not otherwise provided for on this agenda.

2024 Proposed Dates

March 9th, 2024

May 18th, 2024

June 1st, 2024

August 3rd, 2024

October 5th, 2024

December 14th, 2024

D. CONSENT CALENDAR

All matters listed on the Consent Calendar are considered to be routine by the Board of Directors and will be enacted by one motion at the appropriate time. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the Consent Calendar and will be considered separately.

1. Approval of meeting minutes from October 7th, 2023

E. TREASURER’S REPORT

2. Financial Reports
 - Financial Report through October 2023
 - Warrant listing

F. MEETING reports

3. Meetings attended by Directors at District expense since the last meeting of the Board (per AB1234 requirements). Such reports may be made orally or in writing.

G. NEW BUSINESS

4. ITEM- Review and consider acceptance of 2022/2023 Audit
 - a. Board report
 - b. Public comment
 - c. Board discussion
 - d. Board action /direction
5. ITEM-Review proposed 218 assessment election and receive updates on permitting for the seawall maintenance. Discuss and consider communications, timelines, meetings and other homeowner outreach.
 - a. Board report
 - b. Public comment

- c. Board discussion
- d. Board action /direction

6. ITEM-Review and consider website maintenance contract with Streamline

- a. Board report
- b. Public comment
- c. Board discussion
- d. Board action /direction

7. ITEM-Review and update Emergency Action Plan

- a. Board report
- b. Public comment
- c. Board discussion
- d. Board action /direction

H. DIRECTORS COMMENTS AND CONCERNS

Members of the Board of Directors may address items of concern at this time and may request that items be placed on future agendas in accordance with the By-laws of the Board.

I. ADJOURNMENT

The next Meeting of the Board of Directors is scheduled for March 9th, 2024, at 9:00 a.m. online via Zoom and at the offices of the Pajaro Dunes Geologic Hazard Abatement District, Board Room, Pajaro Dunes, 2661 Beach Road, Watsonville, CA 95076. Individuals who require special accommodations are requested to contact the District Clerk by calling (831) 818-9253, no less than 72 hours prior to the meeting or in the case of a Special Meeting, as soon as possible after the Agenda is posted. Copies of the agenda will be available 72 hours prior to the meeting and may be obtained by contacting the District at (831) 761-7744. All meetings are noticed and conducted in accordance with the Ralph M. Brown Act.

PDGHAD

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A. OPEN SESSION CALL TO ORDER – PLEDGE OF ALLEGIANCE

Roll Call

**John Cullen, President-present
David Ferrari, Vice-President-present
Raphael Kraw, Treasurer-present**

**Michael Butner, Director-present
Patrick Dobbins, Director-present
Sarah Mansergh, Clerk-present**

Also in attendance: Mike Rodriguez (attorney), Dan Peluso and Kate Krug (engineering team), Carol Turley (PDA Manager), Homeowners: Bob Scranton, Stacey Stillman

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1. Approval of meeting minutes from August 5th, 2023

David Ferrari moves to approve the meeting minutes from August 5th. Patrick Dobbins seconds. All approve 5-0.

E. TREASURER'S REPORT

2. Financial Reports

- Financial Report through August 2023
- Warrant listing

Raphael Kraw moves to accept the financial report. David Ferrari seconds. All approve 5-0.

F. MEETING reports

3. Meetings attended by Directors at District expense since the last meeting of the Board (per AB1234 requirements). Such reports may be made orally or in writing.

No meetings were attended.

G. NEW BUSINESS

4. ITEM- Consider approving payment for preliminary grading approval application 231411
 - a. Board report
 - b. Public comment
 - c. Board discussion
 - d. Board action /direction

Received an update that the permit has been marked complete and will proceed with review after the deposit of \$2229.

Raphael Kraw moves to approve deposits of up to \$5,000 (\$2229 for initial deposit plus up to \$2771 in additional deposits) to the County for the grading permit application. Patrick Dobbins seconds. All approve 5-0.

5. ITEM-Review procedures for a 218 assessment election and communication timeline

- a. Board report
- b. Public comment
- c. Board discussion
- d. Board action /direction

Discussions were had about what was needed for and the timeline of a 218 election. A subcommittee consisting of Raphael Kraw and Patrick Dobbins was created to review and develop communication information for the homeowners about the 218 election process. Additional needs-Sarah Mansergh to send previous communication and visuals, David Ferrari to get preliminary cost estimates from a construction perspective.

6. ITEM-Seawall inspection timing for FY23/24

- a. Board report
- b. Public comment
- c. Board discussion
- d. Board action /direction

Discussed the timing of the next seawall inspection. Will schedule the routine inspection for spring time unless an event occurs during the rainy season.

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Pajaro Dunes Geologic Hazard Abatement District

Balance Sheet

As of October 31, 2023

Oct 31, 23

ASSETS

Current Assets

Checking/Savings

100000 · SCCB Z1 - Checking 3957	234,493
100001 · SCCB Z2 - Checking 3965	60,343
100002 · SCCB Z1 Emerg - MM 1877	678,270
100003 · SCCB LTD - MM 0208	50,288
100004 · SCCB Bond Holding - MM 1232	<u>225,823</u>

Total Checking/Savings 1,249,217

Accounts Receivable

120000 · Assessments Receivable	<u>135,070</u>
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Total Accounts Receivable 135,070

Other Current Assets

121500 · Prepaid Insurance	8,583
121600 · Prepaid Expenses	<u>1,651</u>

Total Other Current Assets 10,234

Total Current Assets 1,394,521

Fixed Assets

150000 · Riverwall	3,000,000
160000 · Accumulated Depreciation	<u>-1,883,332</u>

Total Fixed Assets 1,116,668

Other Assets

182000 · Def. Outflow of Resource (Rock)	<u>16,203</u>
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Total Other Assets 16,203

TOTAL ASSETS 2,527,392

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

200000 · Accounts Payable	<u>-2,862</u>
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Total Accounts Payable -2,862

Other Current Liabilities

210000 · Other Accrued Liability	77
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220000 · Accrued Interest	<u>7,300</u>
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Total Other Current Liabilities 7,377

Total Current Liabilities 4,515

Long Term Liabilities

285000 · Bonds Payable Z2	815,000
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286000 · Bonds Payable Discount Z2	-52,250
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286500 · Amort. Bond Discount Z2	<u>38,821</u>
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Total Long Term Liabilities 801,571

Total Liabilities 806,086

Equity

30000 · Opening Balance Equity	608,448
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32000 · Retained Earnings	1,092,674
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Net Income	<u>20,184</u>
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Total Equity 1,721,306

TOTAL LIABILITIES & EQUITY 2,527,392

Pajaro Dunes Geologic Hazard Abatement District

Profit & Loss Budget vs. Actual

July through October 2023

Zone 1

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
410000 · Assessment Income	49,030	49,030	-	100%
Total Income	<u>49,030</u>	<u>49,030</u>	<u>-</u>	<u>100%</u>
Expense				
610155 · Postage and Mailings		250	(250)	
61510 · Advertising		250	(250)	
615115 · Office Expense	34	200	(166)	17%
615140 · Audit Expense	7,700	11,520	(3,820)	67%
61518 · Clerk	1,050	3,226	(2,176)	33%
615415 · Accounting	7,350	6,912	438	106%
615416 · Assessment Admin. Expense	1,986	3,664	(1,678)	54%
615617 · Website Maintenance		250	(250)	
615655 · Dues	600	576	24	104%
615656 · Board/Clerk Education	625	1,000	(375)	63%
616500 · Legal Fees	1,780	6,912	(5,132)	26%
619010 · Technical Consulting Costs	11,193	45,180	(33,987)	25%
628500 · Insurance Expense	4,320	5,760	(1,440)	75%
629030 · SBA Repayment to PHA Z2				
650000 · Bank Service Charges				
750000 · Depreciation Expense Z2				
Total Expense	<u>36,638</u>	<u>85,700</u>	<u>(49,062)</u>	<u>43%</u>
Net Ordinary Income	<u>12,392</u>	<u>(36,670)</u>	<u>49,062</u>	<u>-34%</u>
Other Income/Expense				
Other Income				
410070 · Interest & Penalty Income	7,328	1,000	6,328	733%
Total Other Income	<u>7,328</u>	<u>1,000</u>	<u>6,328</u>	<u>733%</u>
Other Expense				
855000 · Interest Expense				
955500 · Interest Bond Discount				
Total Other Expense	<u></u>	<u></u>	<u></u>	<u></u>
Net Other Income	<u>7,328</u>	<u>1,000</u>	<u>6,328</u>	<u>733%</u>
Net Income	<u><u>19,720</u></u>	<u><u>(35,670)</u></u>	<u><u>55,390</u></u>	<u><u>-55%</u></u>

Pajaro Dunes Geologic Hazard Abatement District
Profit & Loss Budget vs. Actual
 July through October 2023

Zone 2

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
410000 · Assessment Income	79,409	79,409	-	100%
Total Income	<u>79,409</u>	<u>79,409</u>	<u>-</u>	<u>100%</u>
Expense				
610155 · Postage and Mailings				
61510 · Advertising				
615115 · Office Expense				
615140 · Audit Expense				
61518 · Clerk	314	997	(683)	31%
615415 · Accounting				
615416 · Assessment Admin. Expense	682	1,197	(515)	57%
615617 · Website Maintenance				
615655 · Dues				
615656 · Board/Clerk Education				
616500 · Legal Fees				
619010 · Technical Consulting Costs				
628500 · Insurance Expense				
629030 · SBA Repayment to PHA Z2	30,952	30,952		100%
650000 · Bank Service Charges		150	(150)	
750000 · Depreciation Expense Z2	33,332	33,332		100%
Total Expense	<u>65,280</u>	<u>66,628</u>	<u>(1,348)</u>	<u>98%</u>
Net Ordinary Income	14,129	12,781	1,348	111%
Other Income/Expense				
Other Income				
410070 · Interest & Penalty Income	2,471	50	2,421	4,942%
Total Other Income	2,471	50	2,421	4,942%
Other Expense				
855000 · Interest Expense	15,440	15,441	(1)	100%
955500 · Interest Bond Discount	696		696	100%
Total Other Expense	<u>16,136</u>	<u>15,441</u>	<u>695</u>	<u>105%</u>
Net Other Income	<u>(13,665)</u>	<u>(15,391)</u>	<u>1,726</u>	<u>89%</u>
Net Income	<u><u>464</u></u>	<u><u>(2,610)</u></u>	<u><u>3,074</u></u>	<u><u>-18%</u></u>

Pajaro Dunes Geologic Hazard Abatement District

Profit & Loss Budget vs. Actual

July through October 2023

	TOTAL			
	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410000 · Assessment Income	128,439	128,439	-	100%
Total Income	128,439	128,439	-	100%
Expense				
610155 · Postage and Mailings		250	(250)	
61510 · Advertising		250	(250)	
615115 · Office Expense	34	200	(166)	17%
615140 · Audit Expense	7,700	11,520	(3,820)	67%
61518 · Clerk	1,364	4,223	(2,859)	32%
615415 · Accounting	7,350	6,912	438	106%
615416 · Assessment Admin. Expense	2,668	4,861	(2,193)	55%
615617 · Website Maintenance		250	(250)	
615655 · Dues	600	576	24	104%
615656 · Board/Clerk Education	625	1,000	(375)	63%
616500 · Legal Fees	1,780	6,912	(5,132)	26%
619010 · Technical Consulting Costs	11,193	45,180	(33,987)	25%
628500 · Insurance Expense	4,320	5,760	(1,440)	75%
629030 · SBA Repayment to PHA Z2	30,952	30,952		100%
650000 · Bank Service Charges		150	(150)	
750000 · Depreciation Expense Z2	33,332	33,332		100%
Total Expense	101,918	152,328	(50,410)	67%
Net Ordinary Income	26,521	(23,889)	50,410	-111%
Other Income/Expense				
Other Income				
410070 · Interest & Penalty Income	9,799	1,050	8,749	933%
Total Other Income	9,799	1,050	8,749	933%
Other Expense				
855000 · Interest Expense	15,440	15,441	(1)	100%
955500 · Interest Bond Discount	696		696	100%
Total Other Expense	16,136	15,441	695	105%
Net Other Income	(6,337)	(14,391)	8,054	44%
Net Income	20,184	(38,280)	58,464	-53%

Pajaro Dunes Geologic Hazard Abatement District

Bank Account Activity

As of October 31, 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
100000 - SCCB Z1 - Checking 3957						280,674.42
Bill Pmt -Check	09/21/2023	1479	Cal Engineering & Geology		35,098.85	245,575.57
Bill Pmt -Check	09/21/2023	1480	Jarvis Fay LLP		220.00	245,355.57
Bill Pmt -Check	09/21/2023	1481	Wendy L. Cumming, CPA		3,145.62	242,209.95
Check	10/05/2023	ATM	County of Santa Cruz -		2,229.00	239,980.95
Bill Pmt -Check	10/16/2023	1482	Cal Engineering & Geology		803.75	239,177.20
Bill Pmt -Check	10/16/2023	1483	Sarah Mansergh		1,709.31	237,467.89
Bill Pmt -Check	10/16/2023	1484	Wendy L. Cumming, CPA		2,975.00	234,492.89
Total 100000 - SCCB Z1 - Checking 3957				0.00	46,181.53	234,492.89
100001 - SCCB Z2 - Checking 3965						83,919.05
Bill Pmt -Check	09/21/2023	1393	Pelican Home Owner's Association		15,476.00	68,443.05
Bill Pmt -Check	09/21/2023	1394	Wendy L. Cumming, CPA		48.13	68,394.92
Bill Pmt -Check	10/16/2023	1395	Pelican Home Owner's Association		7,738.00	60,656.92
Bill Pmt -Check	10/16/2023	1396	Sarah Mansergh		313.59	60,343.33
Total 100001 - SCCB Z2 - Checking 3965				0.00	23,575.72	60,343.33
100002 - SCCB Z1 Emerg - MM 1877						674,878.08
Deposit	09/30/2023			1,666.07		676,544.15
Deposit	10/31/2023			1,725.92		678,270.07
Total 100002 - SCCB Z1 Emerg - MM 1877				3,391.99	0.00	678,270.07
100003 - SCCB LTD - MM 0208						50,036.79
Deposit	09/30/2023			123.53		50,160.32
Deposit	10/31/2023			127.96		50,288.28
Total 100003 - SCCB LTD - MM 0208				251.49	0.00	50,288.28
100004 - SCCB Bond Holding - MM 1232						224,694.15
Deposit	09/30/2023			554.70		225,248.85
Deposit	10/31/2023			574.63		225,823.48
Total 100004 - SCCB Bond Holding - MM 1232				1,129.33	0.00	225,823.48
TOTAL				4,772.81	69,757.25	1,249,218.05

**PAJARO DUNES GEOLOGIC HAZARD
ABATEMENT DISTRICT**

Financial Report

June 30, 2023

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YOUR PARTNER FOR SUCCESS
SINCE 1922

(831) 724-2441
579 Auto Center Dr.
Watsonville, CA 95076

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Pajaro Dunes Geologic Hazard Abatement District
Watsonville, California

Opinion

We have audited the accompanying financial statements of Pajaro Dunes Geologic Hazard Abatement District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern within one year after the date that the financial statements are issued (or within one year after the date that the financial statements are available to be issued when applicable).

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The information included in the accompanying Schedule I (page 24) is presented for additional analysis and is not a required part of the basic financial statements.

The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 9, 2023

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management's Discussion and Analysis For the Year Ended June 30, 2023

As management of the Pajaro Dunes Geologic Hazard Abatement District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities and performance of the District for the year ended June 30, 2023. Please read this in conjunction with the District's basic financial statements.

Using This Financial Report

This annual report consists of management's discussion and analysis, the basic financial statements, and notes to financial statements. Management's discussion and analysis provide a narrative of the District's financial performance and activities for the year ended June 30, 2023. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Government-Wide Financial Statements –

Statement of Net Position and Statement of Activities and Changes in Net Position

One of the most important questions asked about the District's finances is, "Is the District better off, or worse off, as a result of this year's activities?" The Statement of Net Position and the Statement of Activities and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in it. Think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base, to assess the *overall health* of the District.

Government Fund Financial Statements –

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financial requirements.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2023

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information regarding the District's budgetary information.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2023

Government-Wide Financial Analysis

Statements of Net Position (page 10)

Condensed Statements of Net Position

	6/30/2023	6/30/2022
Assets:		
Current and other assets	\$ 1,499,377	\$ 1,496,042
Capital assets net of depreciation	1,150,000	1,250,000
Total assets	<u>2,649,377</u>	<u>2,746,042</u>
Deferred outflows:	16,203	--
	<u>\$ 2,665,580</u>	<u>\$ 2,746,042</u>
Liabilities:		
Current liabilities	\$ 68,582	\$ 115,555
Long-term debt	895,875	893,787
Total liabilities	<u>964,457</u>	<u>1,009,342</u>
Net Position:		
Investment in capital assets, net of related debt	254,125	266,213
Restricted for debt service	144,825	144,825
Unrestricted	1,302,173	1,325,662
Total net position	<u>1,701,123</u>	<u>1,736,700</u>
	<u>\$ 2,665,580</u>	<u>\$ 2,746,042</u>

As noted earlier in this analysis, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of the District exceeded liabilities by \$1,701,123, as of June 30, 2023. At June 30, 2023, the District reflected an accumulated balance in its unrestricted net position of \$1,302,173.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2023

Government-Wide Financial Analysis (Continued)

The District has 200 tons of rip-rap, which is stored at a site provided by Granite Rock. The cost of the rock and storage was \$16,203 and is recognized as a deferred outflow of resources on the Statement of Net Position. The agreement with Granite Rock expires December 31, 2032, at which point any unused rock is to be forfeited unless a new agreement is reached.

Statements of Activities and Changes in Net Position (page 11)

Condensed Statements of Activities and Changes in Net Position

	6/30/2023	6/30/2022
Expenses:		
Hazard abatement program	\$ 259,322	\$ 208,560
Interest on long-term obligations	51,723	56,449
Depreciation	<u>100,000</u>	<u>100,000</u>
Total expenses	411,045	365,009
General Revenues	<u>375,468</u>	<u>566,730</u>
Change in net position	(35,577)	201,721
Net position - beginning of year	<u>1,736,700</u>	<u>1,534,979</u>
Net position - end of year	<u>\$ 1,701,123</u>	<u>\$ 1,736,700</u>

The statement of activities and changes in net position shows how the government's net position changed during the year. In the case of the District, net position decreased by \$35,577, during the current year.

Governmental Funds Financial Analysis

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financial requirements. In particular, the unreserved fund balance may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2023, the District's General Fund reported a fund balance of \$1,111,162. The fund balance is not available for future spending because it has already been reserved for specific provisions (page 12).

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management's Discussion and Analysis
For the Year Ended June 30, 2023

Financial Highlights

- The District's general fund balance decreased by \$12,217, from \$1,123,379 to \$1,111,162 (page 14).
- The District's debt service fund balance decreased by \$12,862, from \$364,978 to \$352,116 (page 14).
- Assessment revenues of \$366,847 were below prior year by \$197,054. The decrease was due to lower assessments as the District had funds carried forward from the prior years due to lower than anticipated expenditures in the prior years. In addition, the Emergency reserve fund, which provided \$175,000 in annual assessments, is no longer being assessed, as the reserve is fully funded.
- General fund operating expenses of \$259,322 (before depreciation) were above the prior reporting period by 44%, or \$50,762. The increase is due primarily to an increase in contract costs for technical consulting.

General Fund Budgetary Highlights

- Total revenues over expenditures for the District's general fund operations were above budget by \$107,720. Actual assessment revenues were above budget by \$29,880.
- General fund operating expenses were below budget by \$70,419 or 21.36%. The underbudget variance is primarily due to anticipated technical consulting and seawall inspection costs, and legal costs, that while budgeted, will occur in the next fiscal year.

Capital Asset Administration

Changes in capital assets for the year were as follows:

	Balance 6/30/2022	Additions/ Transfers	Balance 6/30/2023
Depreciable capital asset	\$ 3,000,000	\$ --	\$ 3,000,000
Less accumulated depreciation	(1,750,000)	(100,000)	(1,850,000)
Total capital assets, net	<u>\$ 1,250,000</u>	<u>\$ (100,000)</u>	<u>\$ 1,150,000</u>

At June 30, 2023, the District's investment in capital assets amounted to \$1,150,000 (net of accumulated depreciation). This investment in capital assets consists solely of a riverwall. See note 3 for further information on the District's capital assets.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Management’s Discussion and Analysis
 For the Year Ended June 30, 2023

Debt Administration

Changes in long-term debt for the year were as follows:

	<u>Balance</u> <u>6/30/2022</u>	<u>Additions</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>6/30/2023</u>
Ltd Obligation improvement bonds	\$ 1,000,000	\$ --	\$ (90,000)	\$ 910,000

Future Plans

During this year, the District has developed preliminary permit application documents in the form of a 65% plan and an updated 90% plan to Santa Cruz County (SCC). Our plans have been developed in consultation with the County and provide the technical and construction details for seawall repair and maintenance. During CY 2023, the District will continue meetings with governmental control agencies to further refine and clarify our plans with the end goal being submission of a 100% plan that is supported by partner agencies and provides the basis for permits.

In addition to plan finalization, community education will be a major component of future work efforts. GHAD seawall plans and approval process is being shared with members of the District and the Pajaro Dunes Home Owners Association. Our Engineer of Record (EOR) and additional experts will assist us develop public education materials which will enable members to fully understand our maintenance project design, costs and timetable. The EOR will continue to communicate regularly with SCC and others to provide info and answer questions required for the issuance of necessary permits. This work effort will continue through 2023 into 2024.

Once preliminary approval of our plan and permit application is achieved, the District will focus on a 218-assessment election in 2023. The community education effort will inform our property owners of the final project details and construction costs of seawall repairs and maintenance. Members will have the opportunity to hear and discuss our plans and make informed decisions regarding the need for an assessment.

Years of alternative analysis, control agency negotiations, and District capacity building appear to have finally set a course that will lead to the authorization in 2023-24 of needed seawall repairs. Once we achieve these authorizations, we will focus on the construction processes necessary to achieve the needed seawall maintenance.

Contacting the District’s Financial Management

The financial report is designed to provide a general overview of the District’s accountability for the District’s assets. If you have questions about this report or need additional financial information, contact the Pajaro Dunes Geologic Hazard Abatement District at 2661 Beach Road, Watsonville, California 95076 or (831) 761-7744.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Government-Wide
Statement of Net Position
June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents, unrestricted (Note 2)	\$ 1,194,027
Cash and cash equivalents, restricted (Note 2)	144,825
Assessments receivable	146,621
Prepaid expenses	13,904
Capital assets, net of accumulated depreciation (Note 3)	<u>1,150,000</u>
Total assets	2,649,377
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow of resource (Note 7)	<u>16,203</u>
	<u>\$ 2,665,580</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Liabilities:	
Accrued interest	\$ 16,280
Accounts payable	52,302
Long-term obligations:	
Long-term obligations - due within one year (Note 4)	95,000
Long-term obligations - due in more than one year, net of discount (Note 4)	<u>800,875</u>
Total liabilities	<u>964,457</u>
COMMITMENTS AND CONTINGENCIES (Note 6)	
Net Position:	
Invested in capital assets, net of related debt	254,125
Restricted for debt service	144,825
Unrestricted	<u>1,302,173</u>
Total net position	<u>1,701,123</u>
	<u>\$ 2,665,580</u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Government-Wide
 Statement of Activities and Change in Net Position
 Year Ended June 30, 2023

Function	Expenses	Revenue	Total
Hazard abatement program	\$ 259,322	\$ --	\$ (259,322)
Interest on long-term obligations	51,723	--	(51,723)
Depreciation	<u>100,000</u>	<u>--</u>	<u>(100,000)</u>
	<u>\$ 411,045</u>	<u>\$ --</u>	<u>(411,045)</u>
General Revenues:			
Assessment income			364,209
Emergency reserve fund assessments			2,638
Interest earnings			<u>8,621</u>
Total general revenues			<u>375,468</u>
Change in net position			(35,577)
Net position - beginning of year			<u>1,736,700</u>
Net position - end of year			<u>\$ 1,701,123</u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Balance Sheet-Governmental Funds

June 30, 2023

	Governmental Fund Types		Total (Memorandum Only)
	General	Debt Service	
ASSETS			
Cash and cash equivalents, unrestricted (Note 2)	\$ 986,736	\$ 207,291	\$ 1,194,027
Cash and cash equivalents, restricted (Note 2)	--	144,825	144,825
Assessments receivable	146,621	--	146,621
Prepaid expenses	13,904	--	13,904
Total assets	<u>1,147,261</u>	<u>352,116</u>	<u>1,499,377</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resource	<u>16,203</u>	<u>--</u>	<u>16,203</u>
	<u>\$ 1,163,464</u>	<u>\$ 352,116</u>	<u>\$ 1,515,580</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>\$ 52,302</u>	<u>\$ --</u>	<u>\$ 52,302</u>
COMITMENTS AND CONTINGENCIES (Note 6)			
Fund balances:			
Fund balance - reserved for debt service	--	352,116	352,116
Fund balance - reserved for reimbursement	<u>1,111,162</u>	<u>--</u>	<u>1,111,162</u>
Total fund balances	<u>1,111,162</u>	<u>352,116</u>	<u>1,463,278</u>
	<u>\$ 1,163,464</u>	<u>\$ 352,116</u>	<u>\$ 1,515,580</u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
June 30, 2023

Total fund balances of governmental funds	\$ 1,463,278
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.	1,150,000
Accrued interest on debt that will not be paid with current financial resources are not considered in the Governmental Funds Balance Sheet.	(16,280)
Long-term obligations are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet. The long-term obligations were adjusted as follows:	
Long-term obligations - due within one year	(95,000)
Long-term obligations - due in more than one year	<u>(800,875)</u>
Net position of governmental activities	<u><u>\$ 1,701,123</u></u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2023

	General	Debt Service	Total (Memorandum Only)
PROGRAM REVENUES			
Assessment income	\$ 259,174	\$ 105,035	\$ 364,209
Emergency reserve fund assessments	2,638	--	2,638
Interest income	8,621	--	8,621
	<u>270,433</u>	<u>105,035</u>	<u>375,468</u>
Total revenues			
EXPENDITURES			
Insurance	17,189	--	17,189
Legal	3,400	--	3,400
Accounting	13,519	--	13,519
Clerk	5,262	--	5,262
Assessment administration	3,850	--	3,850
Office	1,456	--	1,456
Officer election	75	--	75
Audit	9,000	--	9,000
Bond fee	570	--	570
Seawall annual inspection	29,641	--	29,641
Technical planning	82,504	--	82,504
Reimbursements:			
Pelican Homeowners Association	92,856	--	92,856
Debt service:			
Principal	--	90,000	90,000
Interest	--	51,225	51,225
	<u>259,322</u>	<u>141,225</u>	<u>400,547</u>
Total expenditures			
Excess (deficit) of revenue over expenditures	<u>11,111</u>	<u>(36,190)</u>	<u>(25,079)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfer in	(23,328)	--	(23,328)
Operating transfer out	<u>23,328</u>	<u>23,328</u>	<u>23,328</u>
Total other financing sources (uses)	<u>(23,328)</u>	<u>23,328</u>	<u>--</u>
NET CHANGE IN FUND BALANCE	(12,217)	(12,862)	(25,079)
BEGINNING FUND BALANCE	<u>1,123,379</u>	<u>364,978</u>	<u>1,488,357</u>
ENDING FUND BALANCE	<u>\$ 1,111,162</u>	<u>\$ 352,116</u>	<u>\$ 1,463,278</u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Government-Wide
Statement of Activities and Changes in Net Position
Year Ended June 30, 2023

Net change in fund balances of governmental funds	\$ (25,079)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.	(100,000)
The bond discount is reported as amortizable interest expense in the Government-Wide Statement of Activities and Changes in Net Position, but it does not require the use of current financial resources. Therefore, the discount was reported as an expenditure the year the bonds were issued in Governmental Funds.	(2,088)
Accrued interest on long-term debt is reported as interest expense in the Government-Wide Statement of Activities and Changes in Net Position, but it does not require the use of current financial resources. Therefore, the accrued interest relating to the special assessment bonds is not reported in Governmental Funds.	1,590
Debt proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position.	
Current year principal debt repayments	<u>90,000</u>
Change in net position of governmental activities	<u><u>\$ (35,577)</u></u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Year Ended June 30, 2023

	General Fund			Debt Service Fund		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
REVENUES						
Assessment income	\$ 231,932	\$ 259,174	\$ 27,242	\$ 141,225	\$ 105,035	\$ (36,190)
Emergency reserve fund	--	2,638	2,638	--	--	--
Interest income	200	8,621	8,421	--	--	--
Total revenues	232,132	270,433	38,301	141,225	105,035	(36,190)
EXPENDITURES						
Insurance	16,477	17,189	712	--	--	--
Legal	19,772	3,400	(16,372)	--	--	--
Accounting	19,772	13,519	(6,253)	--	--	--
Clerk	9,227	5,262	(3,965)	--	--	--
Assessment administration	9,929	3,850	(6,079)	--	--	--
Office	3,900	1,456	(2,444)	--	--	--
Officer election	2,719	75	(2,644)	--	--	--
Board and clerk training	5,270	--	(5,270)	--	--	--
Website maintenance	1,648	--	(1,648)	--	--	--
Audit	10,984	9,000	(1,984)	--	--	--
Bond fee	697	570	(127)	--	--	--
Seawall annual inspection	6,462	29,641	23,179	--	--	--
Technical planning	130,028	82,504	(47,524)	--	--	--
Reimbursements (Note 6)						
Pelican Homeowners Association	92,856	92,856	--	--	--	--
Debt service:						
Principal	--	--	--	90,000	90,000	--
Interest	--	--	--	51,225	51,225	--
Total expenditures	329,741	259,322	(70,419)	141,225	141,225	--
Excess (deficit) of revenues over expenditures	(97,609)	11,111	108,720	--	(36,190)	(36,190)
OTHER FINANCING SOURCES (USES)						
Operating transfer in	--	(23,328)	(23,328)	--	--	--
Operating transfer out	--	--	--	--	23,328	23,328
Total other financing sources (uses)	--	(23,328)	(23,328)	--	23,328	23,328
NET CHANGE IN FUND BALANCE	\$ (97,609)	(12,217)	\$ 85,392	\$ --	(12,862)	\$ (12,862)
BEGINNING FUND BALANCE		1,123,379			364,978	
ENDING FUND BALANCE		\$ 1,111,162			\$ 352,116	

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the District: The Pajaro Dunes Geologic Hazard Abatement District (the District) was formed October 27, 1998 to reduce damage caused by severe storms to the Pajaro Dunes area located in southern Santa Cruz County. The District maintains two areas as follows:

- Zone 1, the boundaries of which are coterminous with the development known as Pajaro Dunes, the District maintains a rock revetment seawall.
- Zone 2, the boundaries of which are coterminous with the Pelican Point Condominium Project, the District maintains a sheet pile river wall.

Both of those structures were designed to reduce damage from 30-year storm events.

Basis of Accounting: The accounts of the District are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Basis of Presentation: Management's Discussion and Analysis – Government auditing standards require the financial statements be accompanied by a narrative introduction and analytical overview of the District's financial activities in the form of management's discussion and analysis (MD&A).

Government-Wide Financial Statements:

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These two statements present summaries of Governmental Activities.

These statements are presented on an "economic resource" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities and Changes in Net Position presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Assessments and other items not properly included among program revenues are reported instead as general revenues.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (continued):

Governmental Fund Financial Statements:

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in government fund balances as presented in these statements to the net position presented in the Government-Wide Financial Statements. The District has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net position. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period (the District considers all revenues available if they are collected within 60 days after year-end). Property taxes are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and recognized as revenue at that time. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Budgets: The District’s Board of Directors annually adopts the budget for the District. The Board of Directors action is required for the approval of budget revisions.

Property Assessment Revenue: Property assessments are governed by Proposition 218, which requires that assessments to operate the District be put to a vote of the members of the District. Property assessments are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. Santa Cruz County bills, collects, and remits the property assessments to the District. Taxes remitted within 60 days of year-end are accrued as assessments receivable.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred outflows/inflows, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets: The District's capital assets are capitalized at historic cost. The District does not have a capitalization threshold for reporting capital assets. Donations or contributions of capital assets are recorded at fair market value when received.

Depreciation is recorded on a straight-line basis over the estimated useful life of the capital asset as follows:

Riverwall	30 years
-----------	----------

Depreciation expense totaled \$100,000 for the year ended June 30, 2023.

Total Columns on Governmental Fund Financial Statement: Total columns on the Governmental Fund financial statements are captioned "Memorandum Only" to indicate they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

Classification of Net Position: In the Government-Wide financial statements, net position is classified in the following categories:

Invested in capital assets, net of related debt – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted net position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or the District's enabling legislation.

Unrestricted net position – This category represents the net position of the District, which is not restricted for any project or other purpose.

Use of Restricted/Unrestricted Net Position: When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

NOTE 2. CASH AND CASH EQUIVALENTS

The District maintains cash balances at one financial institution and, from time to time during the year, the cash balances may be in excess of the amount insured by the Federal Deposit Insurance Corporation (FDIC). In the event of insolvency by the financial institution, deposits in excess of insured amounts are potentially subject to unrecoverable loss.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 2. CASH AND CASH EQUIVALENTS (Continued)

As described in Note 1, the District uses the County of Santa Cruz to bill, collect, and remit property assessments. During the time the County holds the District's funds, the County maintains those funds in a cash and investment pool that is available for use by all funds with various financial institutions and a safekeeping agent. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents". Statutes authorize the County to invest in obligations of the U.S Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, banker's acceptances, repurchase agreements, and the State Treasurer's investment pool.

As detailed in the 2005 Limited Obligation Bond issuance statement the District is required to maintain a reserve fund in the amount of \$144,825 for the benefit of the District and the owners of the bonds as a reserve for the payment of principal and interest on the bonds.

NOTE 3. CAPITAL ASSETS

In accordance with government auditing standards, the District reported all capital assets in the Government-Wide Statement of Net Position. The District elected to use the "basic approach", whereby accumulated depreciation and depreciation expense have been recorded.

District capital assets consist solely of a riverwall. Title to the riverwall transferred from the Pelican Homeowners Association to the District in 2009 after the issuance date of the 2005 Limited Obligation Improvement Bonds. The contribution of this asset is recorded in the Government-Wide financial statements as donated capital. The District currently does not anticipate constructing additional capital assets.

Capital assets of the District for the year ended June 30, 2023, consist of the following:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Riverwall	\$ 3,000,000	\$ --	\$ --	\$ 3,000,000
Less accumulated depreciation	(1,750,000)	(100,000)	--	(1,850,000)
	<u>\$ 1,250,000</u>	<u>\$ (100,000)</u>	<u>\$ --</u>	<u>\$ 1,150,000</u>

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 4. LONG-TERM OBLIGATIONS

Long-term obligations and the related current portion as of June 30, 2023, consist of the following:

Bonds:

2005 Limited Obligation Improvement Bonds, variable interest at 3.2% - 5.1%, payable on March 2 and September 2; final payment September 2, 2030	\$ 910,000
Less bond discount, net	(14,125)
Less current portion	<u>(95,000)</u>
	<u><u>\$ 800,875</u></u>

Changes in long-term obligations for the year ended June 30, 2023, are as follows:

Debt	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Due within one year
2005 Ltd Oblig.					
Improv. Bonds	<u>\$ 1,000,000</u>	<u>\$ --</u>	<u>\$ (90,000)</u>	<u>\$ 910,000</u>	<u>\$ 95,000</u>

Aggregate maturities or payments required on principal and interest for each of the succeeding five years ending June 30 and thereafter, are as follows:

Year	Bond Principal	Bond Interest	Total
2024	\$ 95,000	\$ 46,322	\$ 141,322
2025	100,000	41,155	141,155
2026	105,000	35,723	140,723
2027	110,000	29,970	139,970
2028	115,000	23,895	138,895
Thereafter	<u>385,000</u>	<u>31,995</u>	<u>416,995</u>
Total	<u>\$ 910,000</u>	<u>\$ 209,060</u>	<u>\$ 1,119,060</u>

NOTE 5. INSURANCE

The District carries directors' and officers' coverage.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 6. COMMITMENTS AND CONTINGENCIES

Pelican Homeowners Association:

The District entered into a contract on December 9, 2000 with the Pelican Homeowners Association, Inc. The terms of the contract call for the Pelican Homeowners Association, Inc. to obtain the necessary funds to repair the river wall, and for the District to reimburse the Pelican Homeowners Association, Inc. through Zone 2 property assessments.

The District is obligated to reimburse the Homeowners Association with funds received from property assessments for the following obligation:

The Pelican Homeowners Association note is payable in monthly installments of \$7,738, including interest at 4.0%. Final payment is due in February 2025. The District will reimburse the Pelican Homeowners Association's monthly payments as long as Zone 2 property assessments are collected.

Reimbursements for the note listed above for each of the succeeding years are:

	Principal	Interest	Total
2024	\$ 89,320	\$ 3,536	\$ 92,856
2025	<u>39,732</u>	<u>408</u>	<u>40,140</u>
	<u>\$ 129,052</u>	<u>\$ 3,944</u>	<u>\$ 132,996</u>

California Department of Parks and Recreation:

The District has been in discussions with the Department of Parks and Recreation, regarding the "Right of Entry Permit" connected with the existing seawall. At present there are insufficient funds to respond to permit application questions from the County of Santa Cruz. In order to move forward with the permit the District would need to conduct an assessment election to raise approximately \$300,000 to respond to the County. Additionally, the Department of Parks and Recreation assessed a penalty fee for not removing the rip-rap rocks buried in State Parks property adjacent to the revetment. The Department of Parks and Recreation has verbally agreed to hold the rip-rap rocks buried issues in abeyance until the permit is resolved. The District's management believes the matter will be settled without material adverse financial impact to the District as long as an assessment election is held.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Notes to Basic Financial Statements
June 30, 2023

NOTE 7. DEFERRED OUTFLOWS

During the year ended June 30, 2023, the District recognized deferred outflows related to the cost to store 200 tons of rip-rap. The storage agreement expires December 31, 2032, at which point any unused rock is to be forfeited unless a new agreement is reached.

NOTE 8. LINE OF CREDIT

The District entered into a borrowing agreement with Santa Cruz County Bank for a line of credit with an established limit of \$600,000, which expired in August 2023. The interest rate on the line of credit was a fixed rate determined by the Bank to be 1.00% above Prime. The interest rate as of June 30, 2023 was 5.5%. There was no balance outstanding under the line of credit at June 30, 2023.

NOTE 9. SUBSEQUENT EVENTS

The District's Management has evaluated its June 30, 2023 financial statements for subsequent events through December 1, 2023, the date of issuance of the financial statements. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

Schedule I - Revenues and Expenditures by Zone - Budget to Actual
Year Ended June 30, 2023

	ZONE 1			ZONE 2			TOTAL		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
PROGRAM REVENUES									
Assessment income	\$ 162,393	\$ 161,509	\$ (884)	\$ 210,764	\$ 202,700	\$ (8,064)	\$ 373,157	\$ 364,209	\$ (8,948)
Emergency reserve fund	--	2,638	2,638	--	--	--	--	2,638	2,638
Interest income	50	4,579	4,529	150	4,042	3,892	200	8,621	8,421
Total revenues	162,443	168,726	6,283	210,914	206,742	(4,172)	373,357	375,468	2,111
EXPENDITURES									
Insurance	16,477	17,189	712	--	--	--	16,477	17,189	712
Legal	19,772	3,400	(16,372)	--	--	--	19,772	3,400	(16,372)
Accounting	19,772	13,519	(6,253)	--	--	--	19,772	13,519	(6,253)
Clerk	9,227	4,037	(5,190)	--	1,225	1,225	9,227	5,262	(3,965)
Assessment administration	8,788	3,566	(5,222)	1,141	284	(857)	9,929	3,850	(6,079)
Office	3,350	1,456	(1,894)	550	--	(550)	3,900	1,456	(2,444)
Officer election	2,719	75	(2,644)	--	--	--	2,719	75	(2,644)
Board and clerk training	2,417	--	(2,417)	2,853	--	(2,853)	5,270	--	(5,270)
Website maintenance	1,648	--	(1,648)	--	--	--	1,648	--	(1,648)
Audit	10,984	9,000	(1,984)	--	--	--	10,984	9,000	(1,984)
Bond fee	--	--	--	697	570	(127)	697	570	(127)
Seawall annual inspection	6,462	29,641	23,179	--	--	--	6,462	29,641	23,179
Technical planning	130,028	82,504	(47,524)	--	--	--	130,028	82,504	(47,524)
Reimbursements (Note 6):									
Pelican HOA	--	--	--	92,856	92,856	--	92,856	92,856	--
Debt service:									
Principal	--	--	--	90,000	90,000	--	90,000	90,000	--
Interest	--	--	--	51,225	51,225	--	51,225	51,225	--
Total expenditures	231,644	164,387	(67,257)	239,322	236,160	(3,162)	470,966	400,547	(70,419)
Excess (deficit) of revenues over expenditures	(69,201)	4,339	73,540	(28,408)	(29,418)	(1,010)	(97,609)	(25,079)	72,530
NET CHANGE IN ZONE BALANCE	\$ (69,201)	4,339	\$ 73,540	\$ (28,408)	(29,418)	\$ (1,010)	\$ (97,609)	(25,079)	\$ 72,530
BEGINNING ZONE BALANCE		982,965			505,392			1,488,357	
ENDING ZONE BALANCE		\$ 987,304			\$ 475,974			\$ 1,463,278	

Pajaro Dunes Geologic Hazard Abatement District Proposed Seawall Maintenance and Repair Project and Assessment

Fact Sheet

What is the Pajaro Dunes Geologic Hazard Abatement District and what is its mission?

The Pajaro Dunes Geologic Hazard Abatement District (GHAD) was formed in October 1998 to maintain and repair improvements that protect properties within the District and is comprised of two zones. Zone 1 is responsible for the maintenance of the rock revetment seawall, and all associated costs and expenses, and includes all members of the District. Zone 2 is responsible for maintenance of the sheet pile river wall, and all associated costs and expenses, and includes all members of the Pelican Homeowners Associate, a subdivision of the larger Pajaro Dunes development. The Zone 1 seawall was designed to reduce potential damage to homes and related infrastructure due to coastal erosion and coastal flooding from a 30-year storm event. While the initial construction costs for the seawall were paid by the front-row lot owners, the Pelican Condominium owners and Cypress Townhouse owners, Zone 1 of the GHAD has assumed responsibility for maintaining and repairing the seawall, to the extent that District property owners approve funding for such maintenance and repair activities. The affairs of the GHAD are managed by a five-person Board of Directors, which currently includes John Cullen, David Ferrari, Raphael Kraw, Michael Butner and Patrick Dobbins.

Why are District assessments necessary?

The only means by which the District can obtain funds for ongoing operation, maintenance and repair expenses is through assessments imposed on property owners within the District's boundaries. Current assessments on District properties address administrative and operating costs for Zone 1 and Zone 2, the creation and maintenance of a fund for emergency seawall repairs, and the repayment of existing District costs and debt.

What is the purpose of the proposed new assessment?

The District will be seeking approval of a new assessment to fund the long-needed repair and restoration of portions of the seawall. The seawall has been repeatedly damaged by coastal erosion occurring during severe winter storms since its construction in 1986-88. After years of effort, the District has been able to obtain approval of a Seawall Maintenance and Repair Plan prepared by Cal Engineering and Geology, Inc (the "Project") that allows the District to pull a grading permit for repair and restoration activities. The Project proposes to rebuild and restack portions of the seawall to essentially restore and preserve the original seawall configuration using rock placed for emergency seawall repair on California State Parks property in 2003 as well as rock that has been displaced over time within and adjacent to the seawall itself. The Project is planned to impact a 1,900 foot long segment of the seawall. Unless the involved repair and restoration work is performed, there is an ongoing risk that weakened portions of the wall will be breached during upcoming storms, causing flooding and possible structural damage to

homes throughout the District. Once completed, the Project will provide reasonable coastal protection to homes at a significantly lower cost than other major repair and replacement projects considered by previous District Boards. Although final Project costs have not been determined, the District is estimating that the Project will cost around One Million dollars. In addition, the Project will also have the benefit of eliminating the potential imposition of thousands of dollars of fines associated with the ongoing unauthorized presence of repair rock on State Parks property.

Why is this process so complicated?

The District's ability to impose assessments is subject to both the provisions of the California Public Resources Code and Proposition 218, a statewide Constitutional initiative, which was approved by the voters at the November 5, 1996 general election. Proposition 218 added Article XIII D to the California Constitution, and that Article requires that all new or increased assessments in any special district must be approved by a weighted majority vote of the property owners within the district. The votes are weighted in proportion to the size of the assessment. Ballot and election procedures will be sent with the ballots mailed to all property owners.

How can I learn more about the Project and the proposed assessment?

The GHAD Board plans to commence a series of special public meetings in 2024 to discuss the Project in detail and will have specific information/schematics/diagrams concerning the repair and restoration plan, affected lots, proposed Project timing, and the exact assessment proposed for each lot. Relevant documents will also be made available on the GHAD website.



"Clearing the way for the future"™

12/04/2023
Quote#23349
Page 1

RE: Pajaro Dune Rock Revetment Maintenance

Ferma Corporation is pleased to provide the following quotation for the work at Pajaro Dunes, this proposal includes the scope below. This proposal is in reference with drawings by CE&G dated August 2023, no other documents were used for this proposal.

Scope of Work:

- Provide a shoring plan by a licensed engineer prior to commencing work
- Excavate existing rock and move as shown on plans.
- After all rock is placed, Ferma will backfill all voids with sand.
- No import of rock nor sand is included, price assumes both rock and sand are on site for our use.
- Traffic control for Ferma's work (limited to flagman and signage) when mobilizing and demobilizing equipment.
- All items of work to be performed based on one mobilization
- Notify underground service alert
- Permits will be by the owner
- Dust control including water based on using onsite source

We are excluding the following items:

- Testing, handling and removal of hazardous, contaminated and/or asbestos containing materials
- Installation of temporary fencing, barricades and/or pedestrian walkways
- Import/export soil, rock and/or any other materials.
- Vibration, subsidence and/or noise prevention/monitoring
- Dewatering
- Safe-off, disconnecting, cutting, capping, removal of underground and/or overhead utilities
- Hidden sub-surface items not shown (ie second slab, piles, interior grade beams, foam etc)
- Layout, testing, inspections, engineering and/or surveying
- Consequential and Liquidated Damages
- Well capping (water wells, monitoring wells, etc)
- Underground septic tank and/or leach line removal
- Off-site work (city sidewalks, curb cuts, driveway approaches, trees, etc.)
- Locating, marking and protection of underground utilities, and/or monitoring wells intended to remain
- Vibration, subsidence and/or noise prevention/monitoring
- Overtime work hours
- Asphalt protection
- Storm Water Run-Off Plan (preparation, monitoring, recording and reporting)
- Erosion control measures (installation, maintenance, removal)
- Adjusting or relocating of underground utilities and/or utility vaults
- Removal of common perimeter fencing
- Imported water

6639 Smith Ave., Newark CA 94560
Phone (650) 961-2742 Fax (510) 795-1704
License #236337 DIR#1000003028

Ferma Corporation proposes to perform the above-described work for a total bid price of: \$1,029,898.00

Payment Schedule:

Payments on account shall be due and payable within twenty (20) days after the date of the invoice at the rate of 90% of all acceptable work completed each month. Interest will be charged at the rate of 1.5% per month on past due accounts. Retention to be released within 30 days from completion of Ferma's work contained in this agreement.

Qualifications:

- Owner/General Contractor to notify utility companies regarding disconnection of services and/or meters
- Stand-by time may be incurred for sitting machines if work stoppage occurs due to non-Ferma related causes.
- Equipment access for excavation to be provided by Owner/General Contractor. Loss of production due to phased demolition will be calculated and charged separately.
- Additional mobilization, if required, will be charged in accordance with the attached T&M Rate Sheets
- Ferma Corporation excludes "All Risk/Builder's Risk" insurance
- Indemnity and hold harmless clauses to be mutually agreed upon
- Proposal valid for 30 days from the date of this proposal
- Ferma Corporation meets/exceeds State of California recycling requirements
- Price is based on this proposal becoming an exhibit to the contract
- Proposal is based on using an onsite source of water for dust control (current domestic service, adjacent fire hydrant) we have not made any allowances for trucking water to the site.
- In the event work is delayed through no fault of Ferma, GC will have the option to pay for idle equipment to be demobed/remobed or pay for idle equipment to remain on standby at the project site in accordance with the standby rates in the attached T&M Rate Sheets.
- The recourse paragraph applies only in the event a written 48 hour notice is provided to subcontractor, and the subcontractor fails to promptly and diligently work toward addressing the breach of contract.

Please do not hesitate to call our office if you have any questions.

Sincerely,

Jose Torres Jr.
Vice President
Northern California



Phone: 650-961-2742 Ext. 3059 (Direct line)

Phone: 650-495-0434 (Mobile)

Fax: 510-795-1704

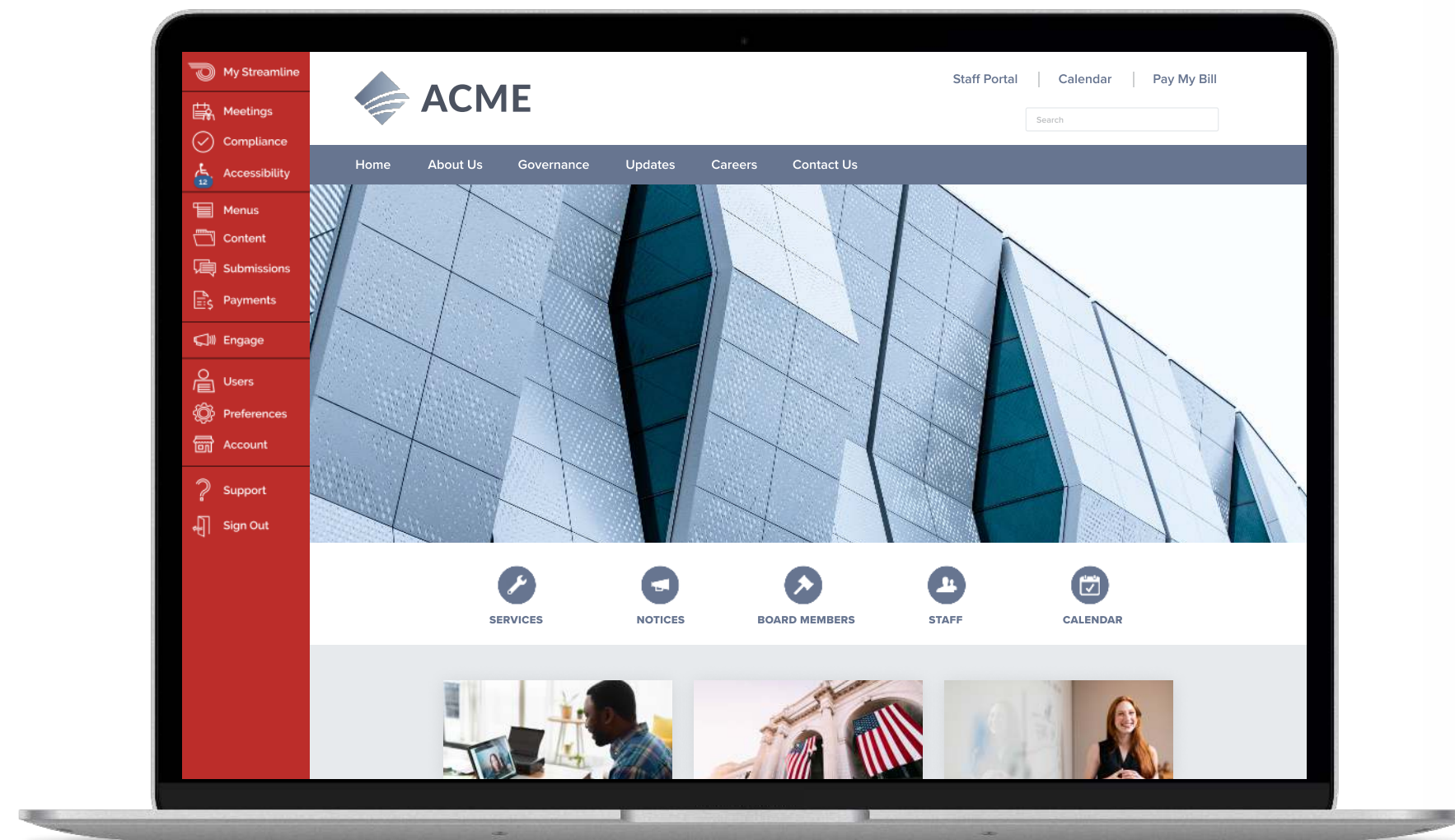
Email: jtorres@fermacorp.com

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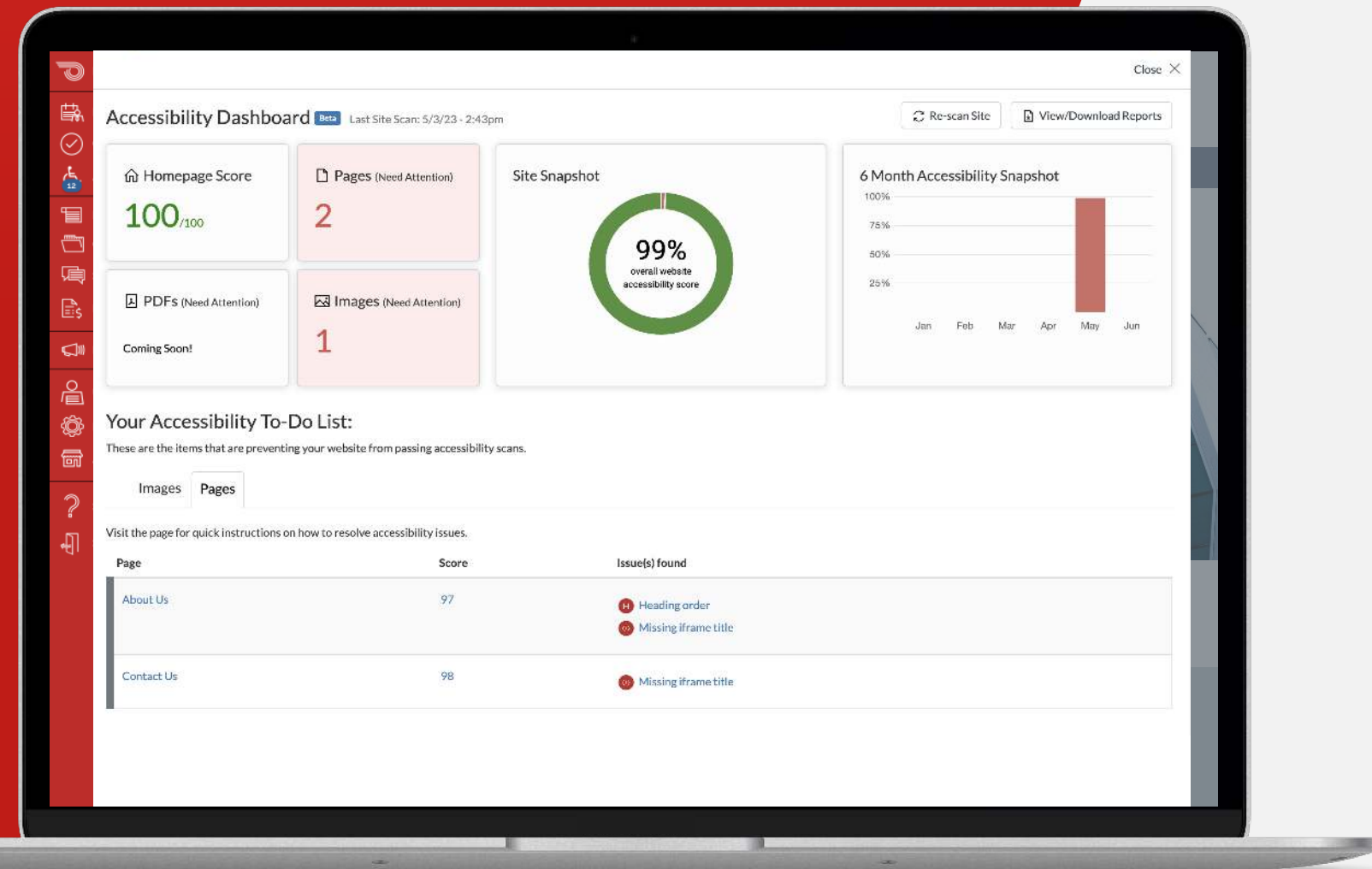
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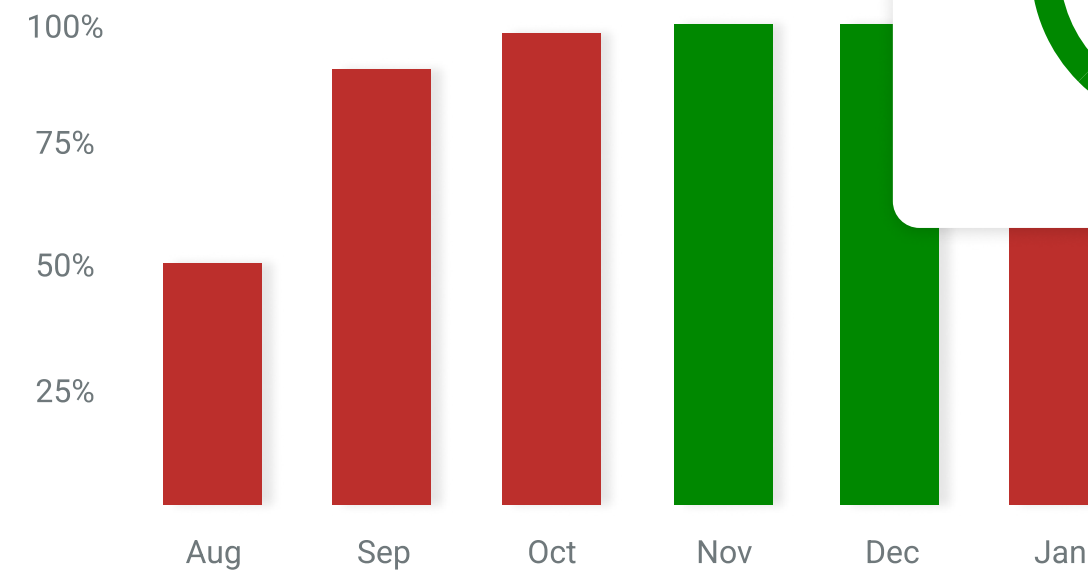


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- Alt text missing (1)

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- Watch this [online training video \(30 min\)](#)
- Confirm training has been completed & understood via this checklist item

*Training status must be renewed annually (Jan 31)

Needs Work

Publish your Website Accessibility Policy 🧑🎓

How do you publish your policy?

- Review the [accessibility policy](#)
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Completed

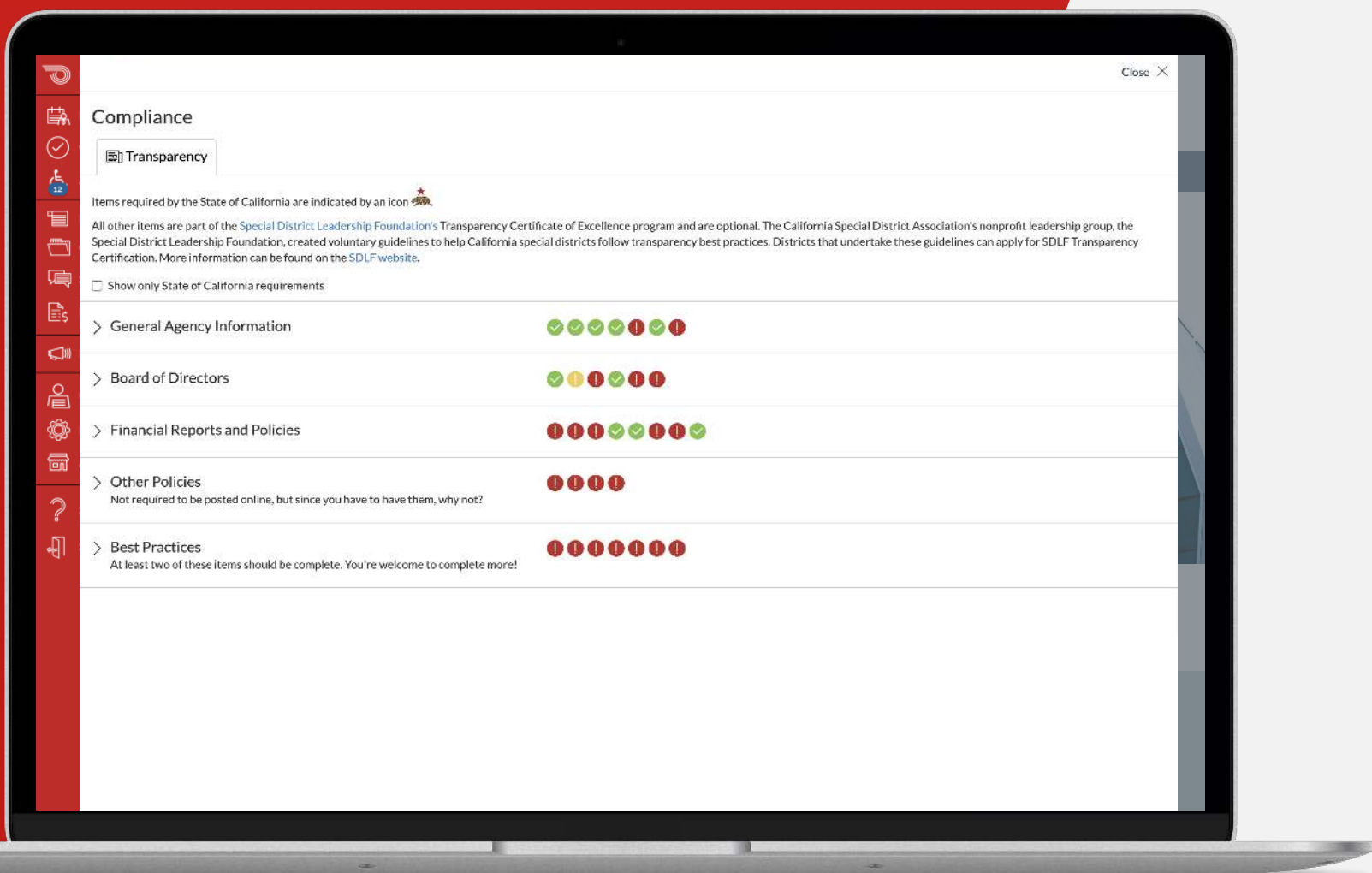



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



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Date & Description	Agenda 	Minutes
+ Add New Meeting		
+ Add Suggested Meeting Wed Jul 12, 2023		
Thu Jun 22, 2023 Meeting	Agenda 1 copy.pdf 	Not uploaded 
Wed May 10, 2023 Meeting	Agenda 1 copy.pdf 	Streamline Security_Continuity of Operations (2).pdf 

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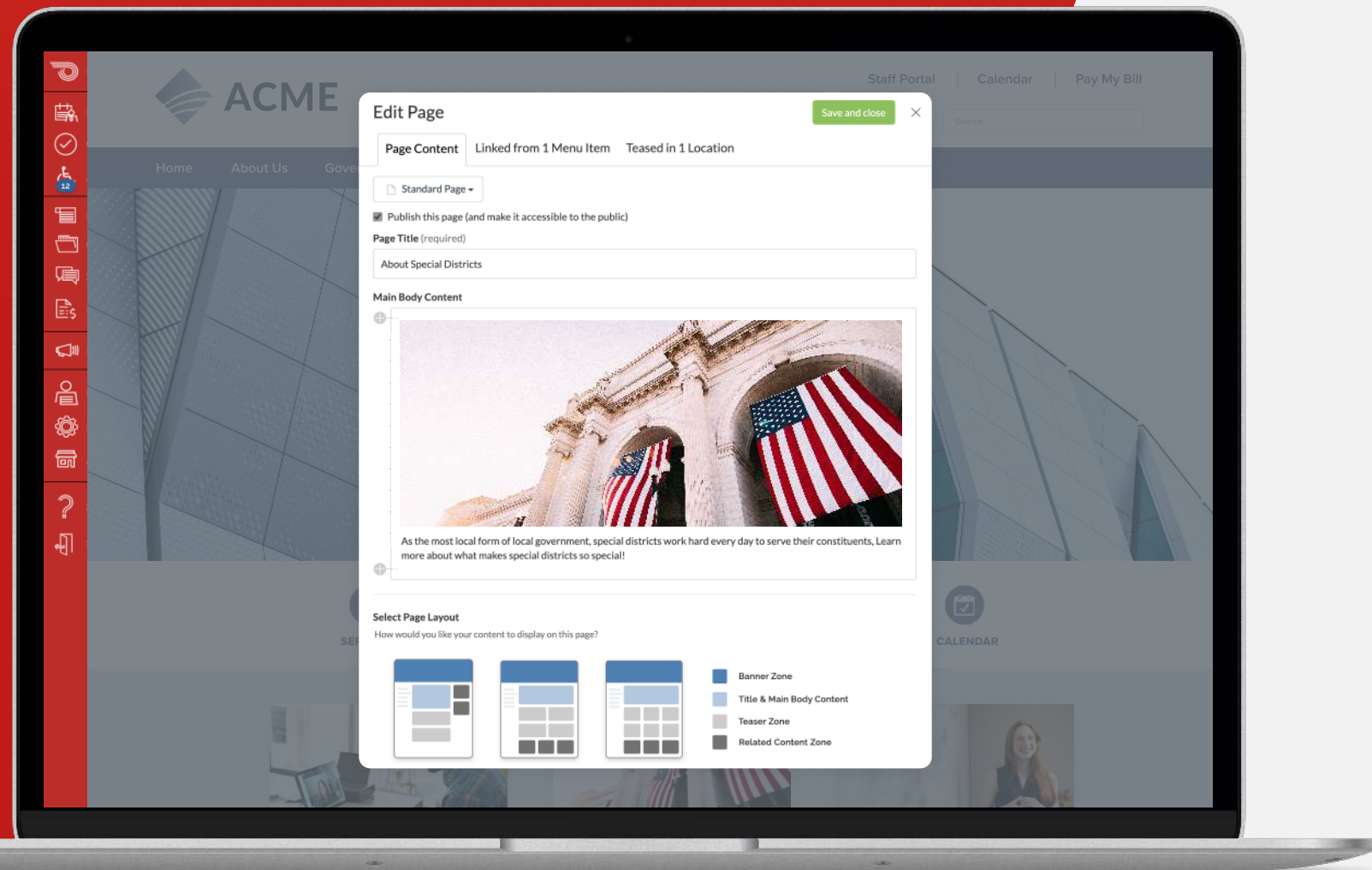
SB 272 Tool helps you publish your Enterprise System Catalog.

*California Requirement

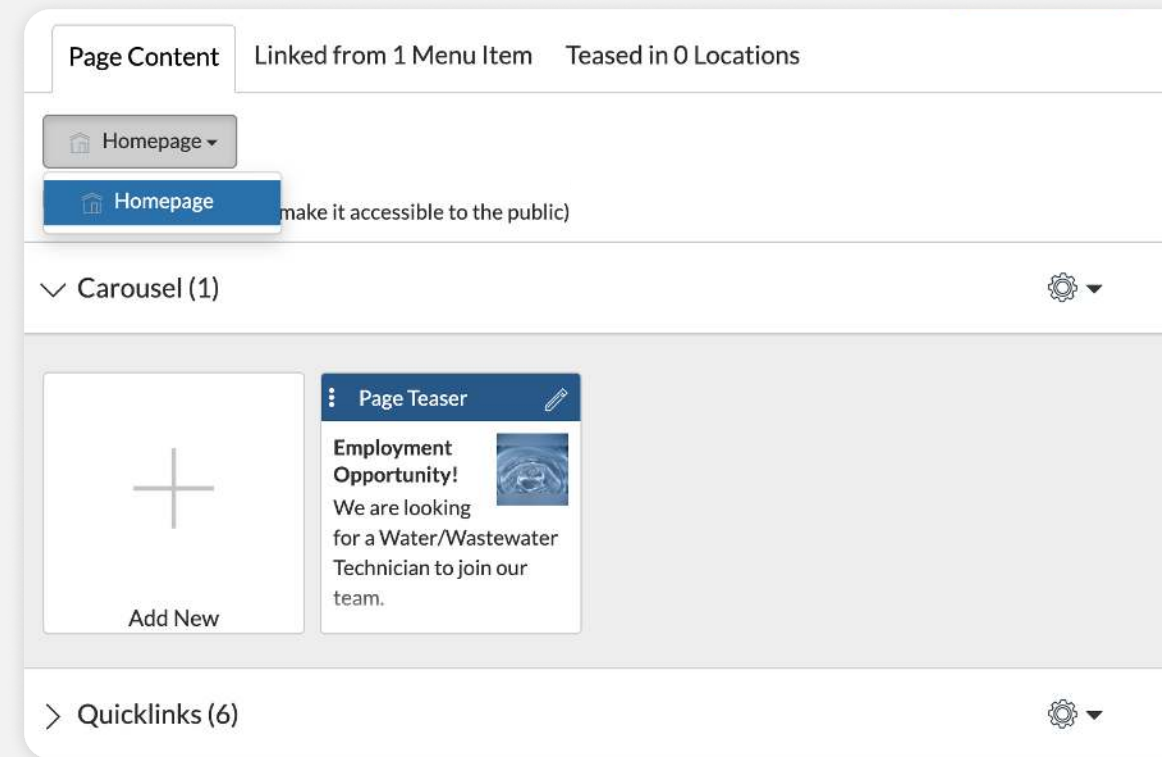


Time Savings & Control

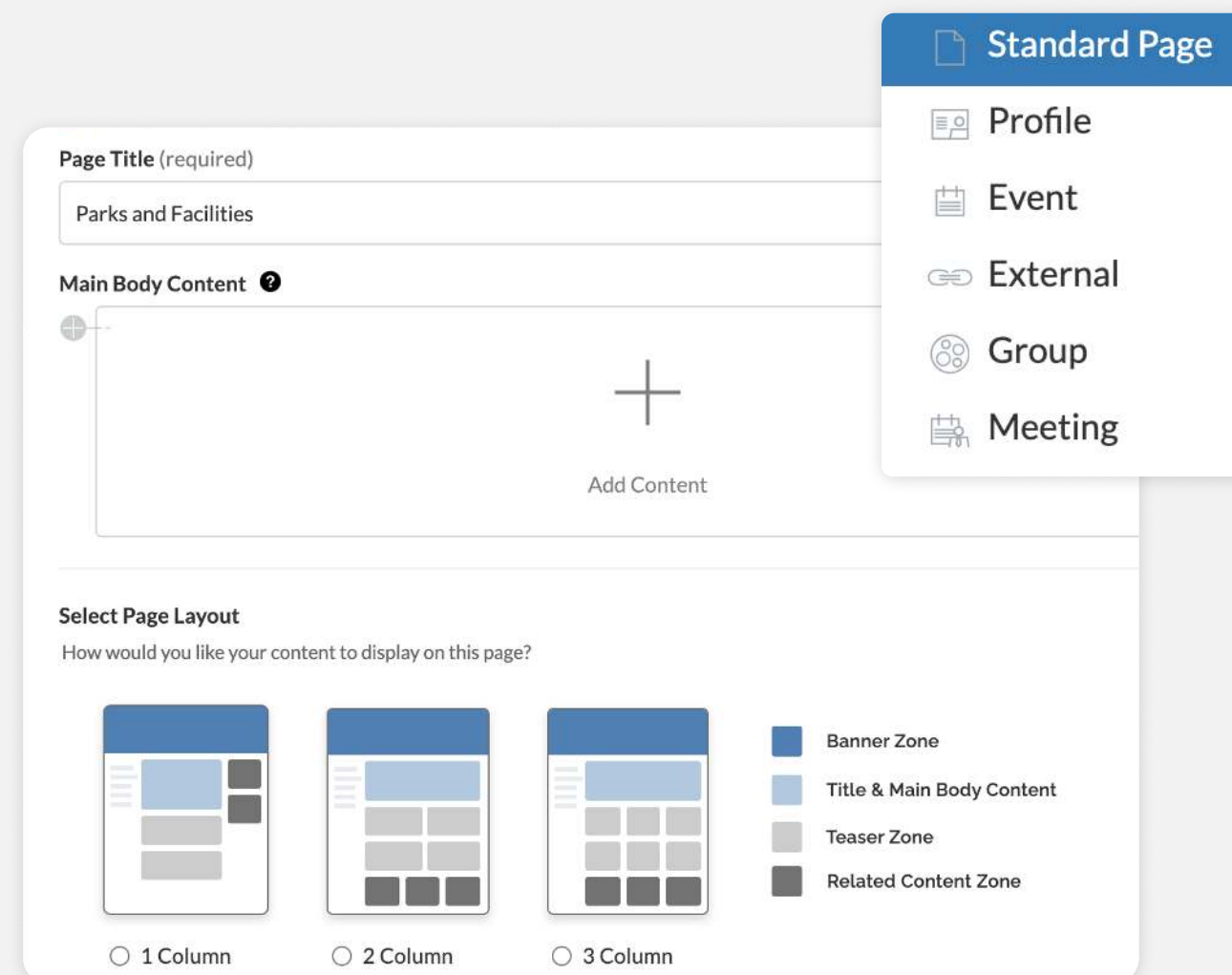
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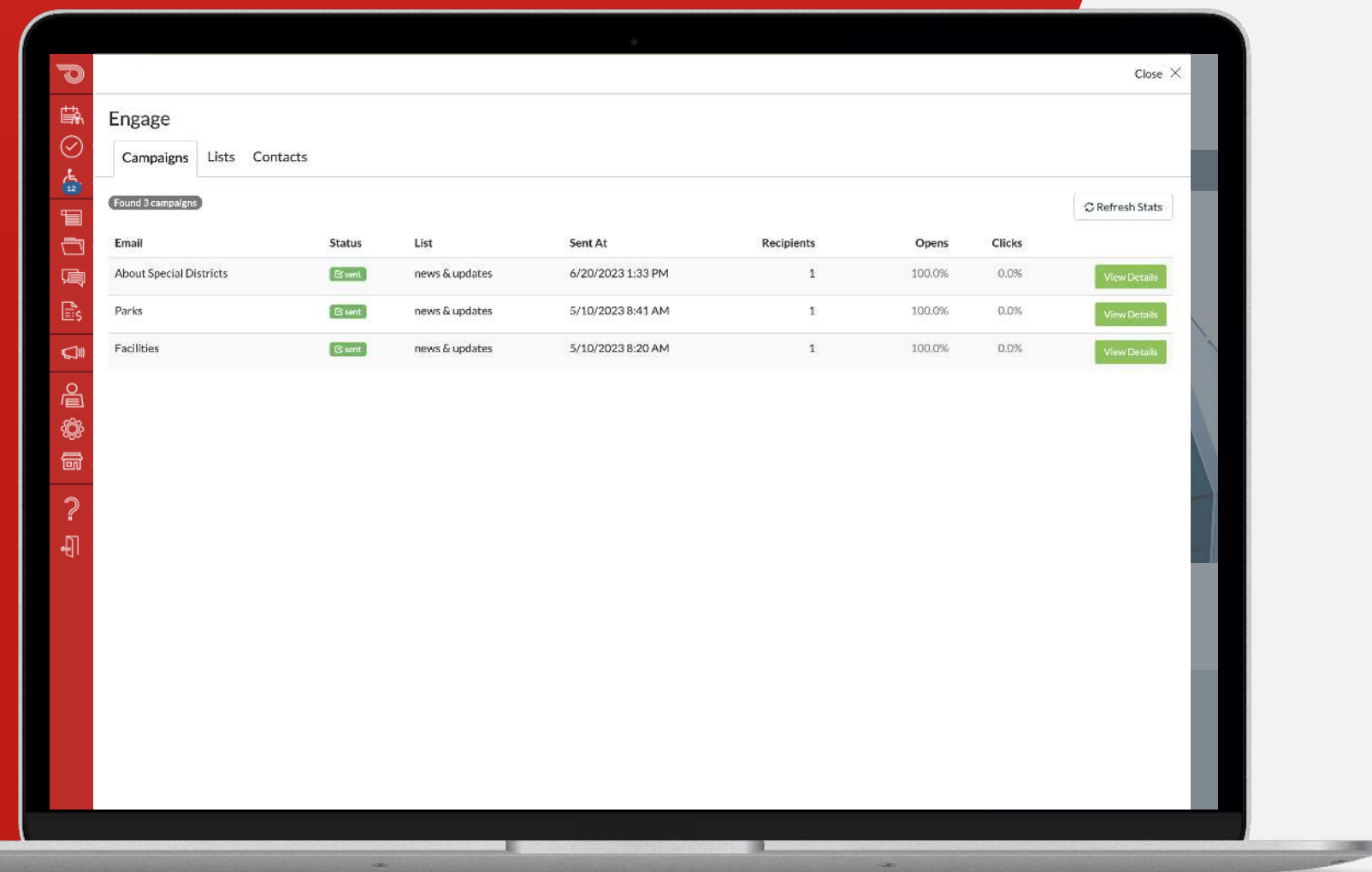


Adrianna Sells
Implementation Manager



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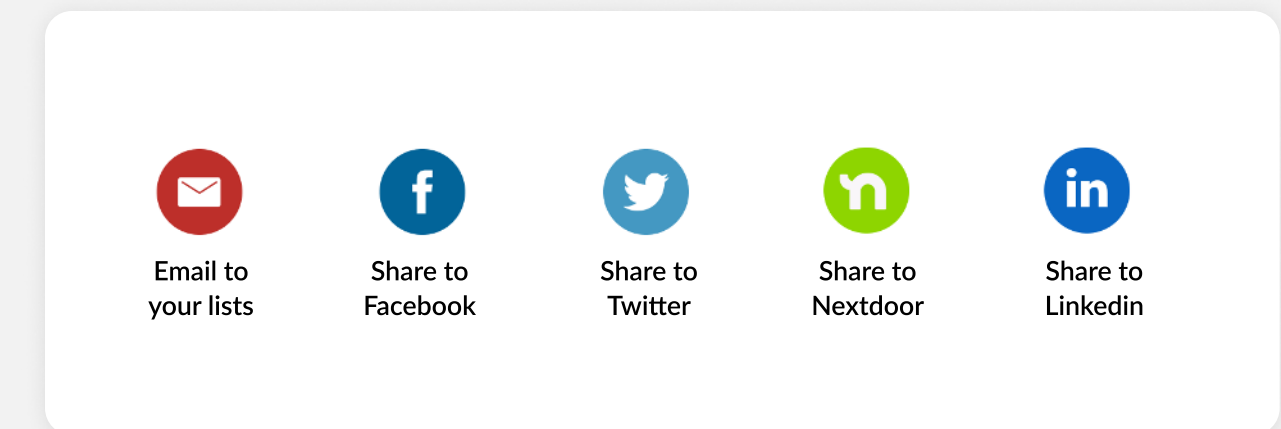
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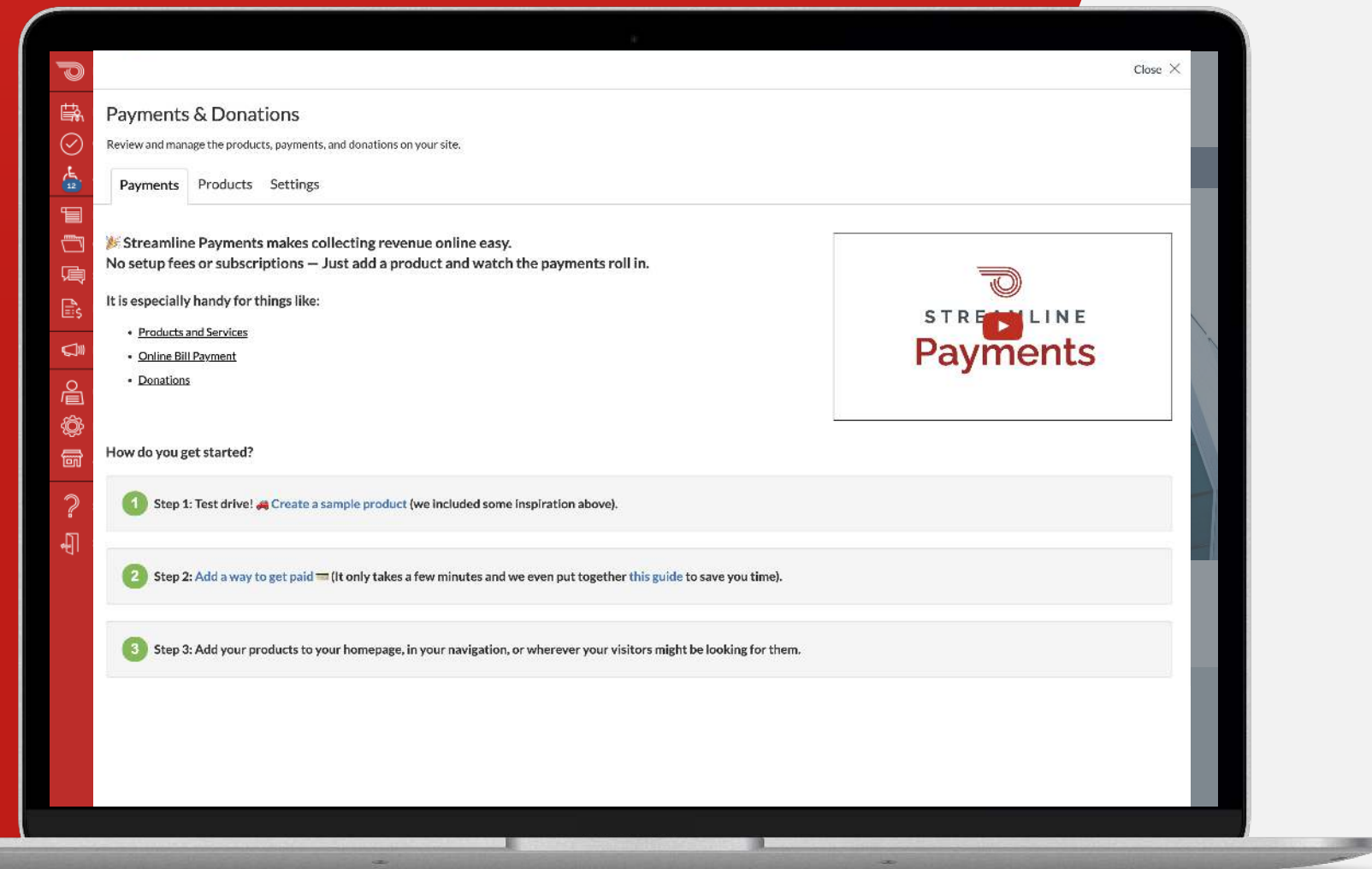
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Set a fixed price for this product

Allow customer to enter the amount they'd like to pay

Preview Receipt

Product Name

Date: June 28th, 2023

Payment Number: 00001

Payment Method: Ends in 5555

Total Amount: \$99.99

Contact Information

Email: customer@example.com

First Name: Jane

Last Name: Smith

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City: Sacramento

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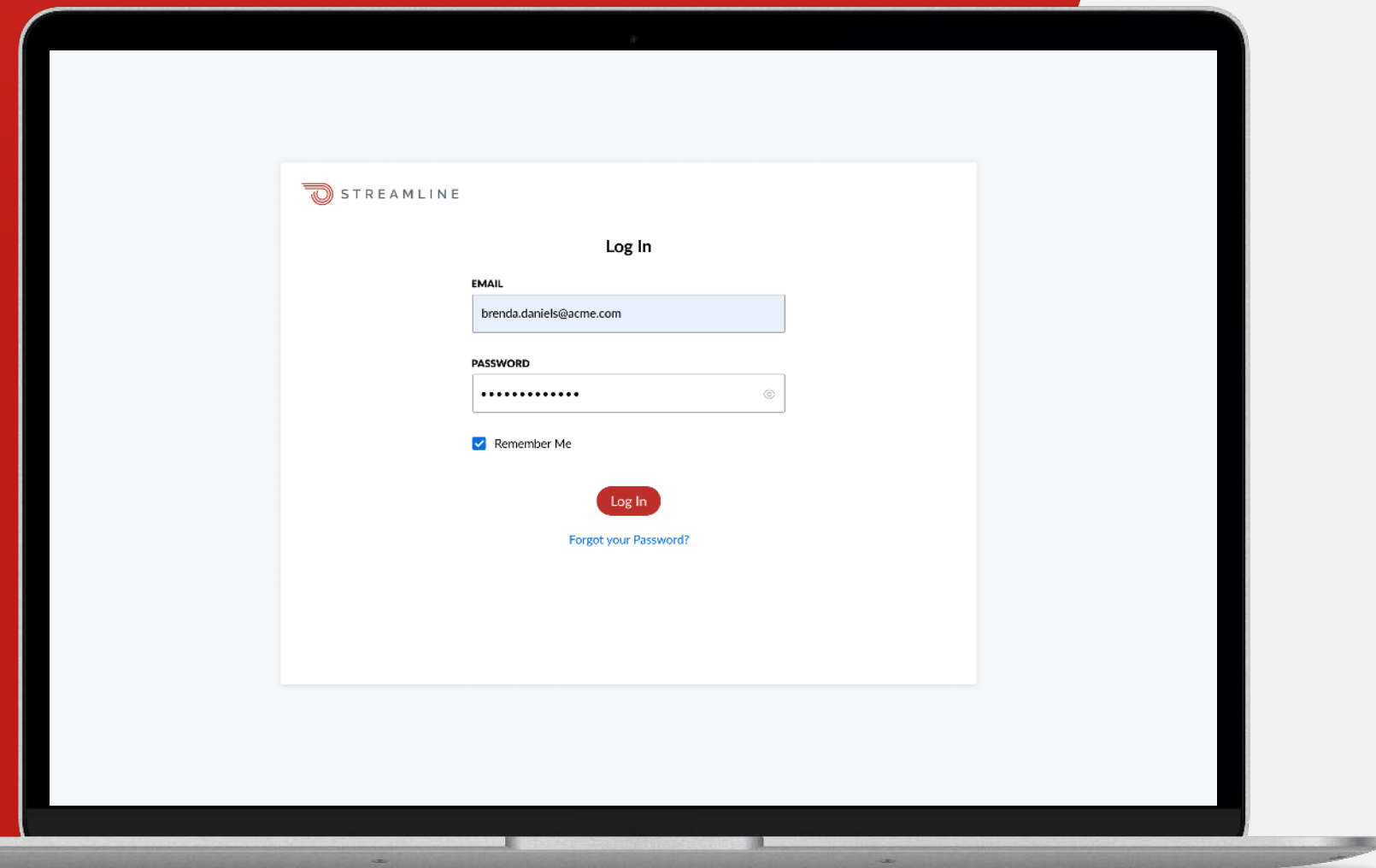


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3/10/2019 - 10:21 am	mariaerlara@gmail.com	revert to this version
3/10/2019 - 8:31 am	mariaerlara@gmail.com	revert to this version
3/10/2019 - 9:44 am	mariaerlara@gmail.com	revert to this version
2/10/2018 - 10:07 am	mariaerlara@gmail.com	revert to this version

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✔ **Board**

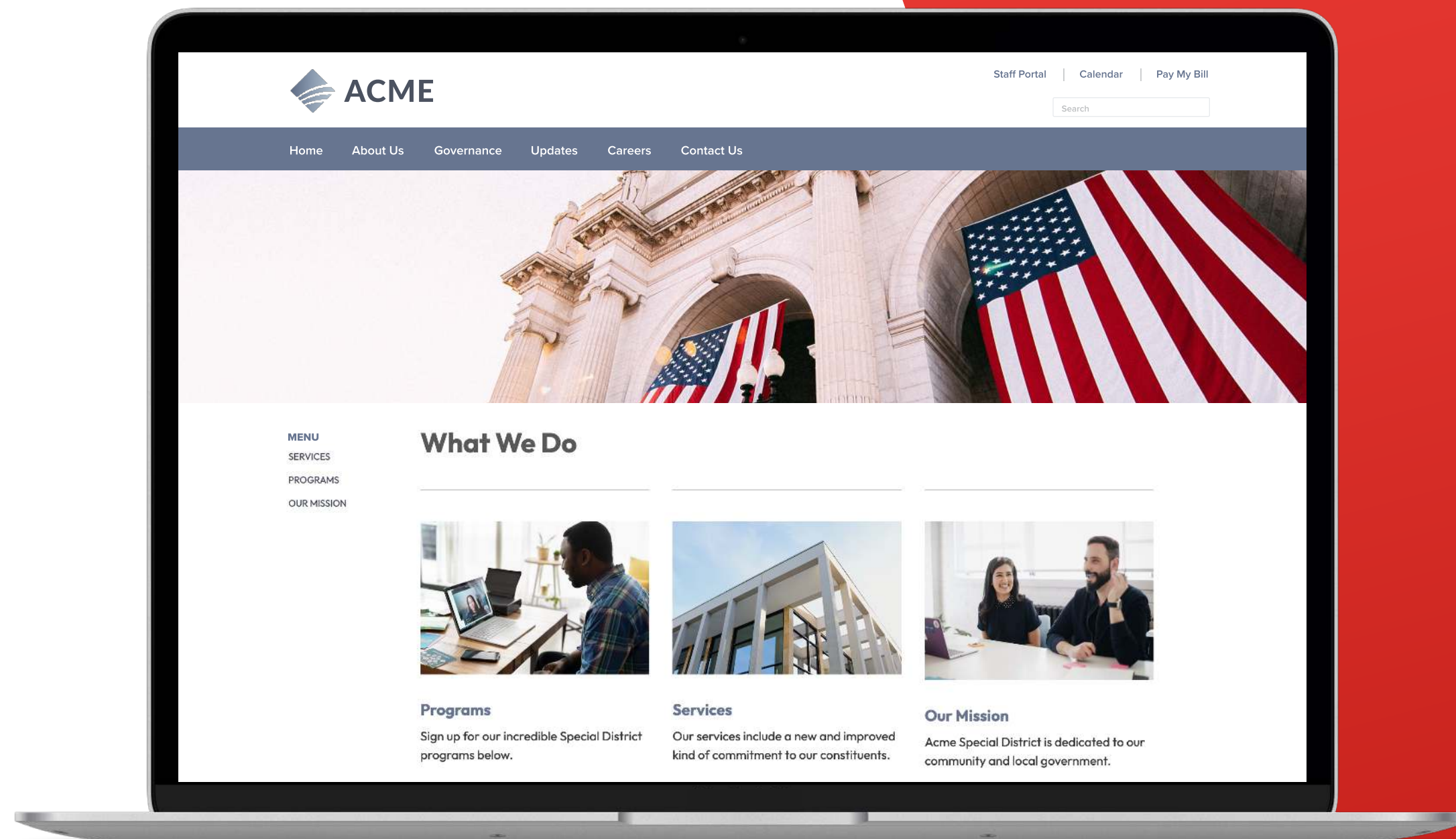
Eliminate risk and ensure
high level security.

✔ **Community**

Access what you need
and feel engaged.

✔ **Staff**

Save time and gain control
with help a click away.





Streamline Platform - Subscription Agreement

CUSTOMER: PAJARO DUNES GEOLOGIC HAZARD ABATEMENT DISTRICT

ORDER DATE: 11 / 28 / 2023

This Software as a Service Agreement (“Agreement”) is entered into on the start date listed below, between Streamline (DBA of Digital Deployment, Inc.) with a place of business at 3301 C St, Sacramento, CA 95816 (“Company”), and the Customer listed above (“Customer”). This Agreement incorporates the [Streamline Terms of Service](#). [W9 is available online](#). **Most customers prefer annual billing for convenience, but all subscriptions are cancellable anytime with a written 30-day notice.**

DESCRIPTION OF SERVICES: See Page 2 for an overview of what Streamline Web includes, and for more information please review our [subscription-based website toolkit for local government](#) .

SUBSCRIPTION ORDER:

Name	Price
Streamline Web	\$1,080.00

One-Time Migration Costs: **\$0**
Invoice Frequency: **Annual**
Additional Billing Details: **N/A**

Order #: **16105047638**
Original Order? **Original**
01/01/2024
Billing Start Date:

Billing Person: [Redacted]
Billing Address: [Redacted]
City, State, Zip: [Redacted]

Phone: [Redacted]
Email: [Redacted]

Streamline:

Name:
Title:
Date:
Signature:

Customer:

Name:
Title:
Date:
Signature:



What Your Subscription Includes



Technology

- **Easy-to-use website tool allows you to control your content** - no more waiting on a vendor or IT.
- **Built-in ADA compliance** (the platform is fully accessible out of the “box”).
- **State-specific transparency dashboard** with checkpoints for all posting requirements.
- **Meeting dashboard with agenda reminders**, one-click agenda and minute upload that takes seconds.
- **Ongoing improvements** to existing features included at no cost - your software will never be out of date.



Setup and Training

- **Multiple options** for initial site build and migrating existing content.
- **Introduction to your state requirements** so you know what needs to be posted.
- **Training** for anyone on your staff via remote meeting to help you learn the system.
- **Free domain** included (acmemud.specialdistrict.org) or connect your own custom domain / web address.
- **Free SSL security certificate** so that your site is served over https and visitors are protected.



Ongoing Support

- **Unlimited support** is included for anyone on your staff responsible for updating the website.
- **Support system is built into your website** - get help with the click of a button.
- **Unlimited hosting** of content and files so you never have to “upgrade” your account.
- **Extensive knowledge base** of how-to articles and getting started guides are available 24/7.
- **Can't figure out how to send your question? That's ok, you'll have our technical support number, too.**

And if (when) your state passes additional website mandates, Streamline Web will be updated to help you comply as effortlessly as possible.



Your Onboarding Process

4 simple steps to get your team up and running



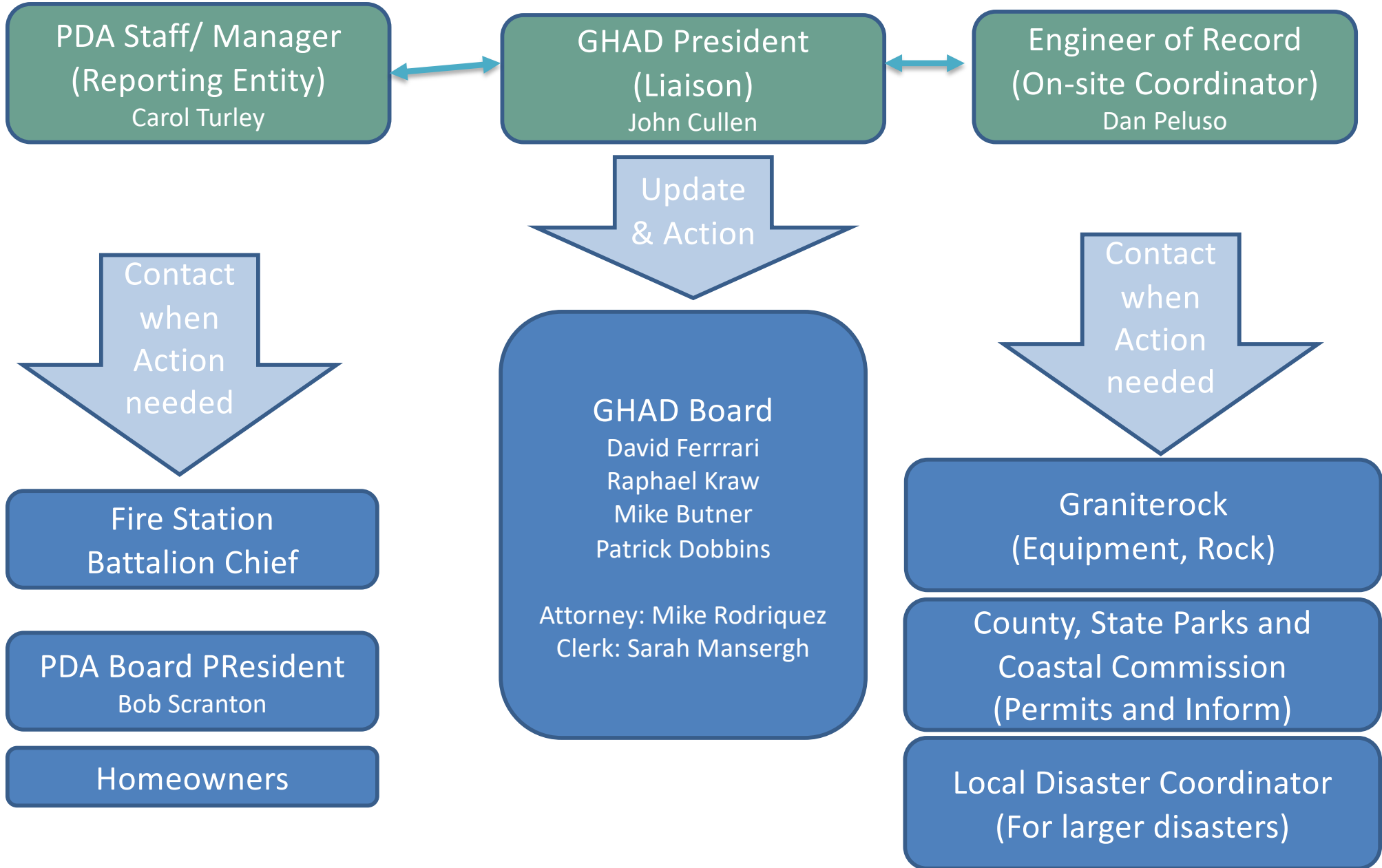
Streamline Migration Options

	Core	Classic	Complete+
Description	Baseline option, perfect for customers with no existing website or a site with less than 50 pages/documents to migrate	This onboarding includes site migration of up to 199 pages/documents and more collaboration on design changes	For customers looking to migrate anything over 200 pages
Pages/Docs	<50	<200	200+
Web Design	STR Best Practices	STR Best Practices	Custom



Emergency Action Plan

Contact Tree



Responsibilities

PDA Staff/ Manager
(Reporting Entity)

- 1) Identifies event
- 2) Locate and document (pics, video)
- 3) Contact GHAD President (or other active member)
- 4) Contact Board President and Fire Station
- 5) Provide access for Engineer and work teams
- 6) Contact Homeowners after decisions

GHAD President
(Liaison)

- 1) Assesses and chooses action
- 2) Consults with the EOR and determines actions needed.
- 3) Calls Emergency GHAD Board meeting or Updates GHAD Board
- 4) Communicates with PDA Staff/Manager and or Board President during incident
- 5) Releases Emergency Funds

Engineer of Record
(On-site Coordinator)

- 1) Coordinates with GHAD President
- 2) Determines urgency and severity of the incident
- 3) Acts as on-site coordinator
- 4) Determines contractors, supplies, equip needed and coordinates delivery etc.
- 5) Assess if permits needed and coordinates applications
- 6) Informs PDA Gatehouse of List of contractors coming on-site, and PDA staff on any other issues.