

# AVILA BEACH COMMUNITY SERVICES DISTRICT

Post Office Box 309, Avila Beach, CA. 93424  
Meeting Room and Office – 100 San Luis Street, Avila Beach  
Telephone (805) 595-2664 FAX (805) 595-7623  
E-Mail avilacsd@gmail.com

## REGULAR BOARD MEETING 1:00 PM Tuesday, November 8th, 2022

**PURSUANT TO THE GOVERNOR'S EXECUTIVE ORDER N-29-20, STAFF AND  
PUBLIC MAY PARTICIPATE IN THIS MEETING VIA TELECONFERENCE AND/OR  
ELECTRONICALLY.**

**ZOOM MEETING: <https://us02web.zoom.us/j/4111787571>**

**Meeting ID: 411 178 7571**

**Password: No Password Required.**

**BY PHONE: 1-669-900-9128**

**1. CALL TO ORDER: 1:00 P.M.**

**2. ROLL CALL: Board Members:**

Pete Kelley, President  
Ara Najarian, Vice President  
Lynn Helenius, Director  
Kristin Berry, Director  
Howie Kennett, Director

**3. PUBLIC COMMENT**

Members of the public wishing to comment or bring forward any items concerning District operations **which do not appear on today's agenda** may address the Board now. Please state name and address before addressing the Board and **limit presentations to 3 minutes**. State law does not allow Board action on items not appearing on the agenda.

**4. INFORMATION AND DISCUSSION ITEMS**

County Reports

1. SLO County Sheriff Department
2. CalFire/County Fire Department

Reports on Attended Conferences, Meetings, and General Communications of District Interest

**5. CONSENT ITEMS:**

**These items are approved with one motion.** Directors may briefly discuss any item, or may pull any item, which is then added to the business agenda.

- A. Minutes of September 13<sup>th</sup>, 2022, Board Meeting
- B. Monthly Financial Review for September and October, 2022
- C. General Manager and District Engineer Report
- D. Water and Wastewater Operations Reports for September and October, 2022

**6. DISCUSSION OF PULLED CONSENT ITEMS**

At this time, items pulled for discussion from the Consent Agenda, if any, will be heard.

**7. BUSINESS ITEMS:** Items where Board action is called for.

- A. District Financial Audit for Fiscal Year 2021-22  
(Action Required: Receive draft report and presentation by Fedak and Brown, LLC, the District's independent Auditor; Adopt Audit Report or provide other direction to staff)
- B. Fluid Resource Management, Renewal of Agreement for Professional Services  
(Action Required: Receive report and consider authorizing the General Manager to renew the contract for one year or provide other direction to staff.)
- C. Resolution No. 2022-11 Honoring Director Lynn Helenius for her years of service to the Avila Beach Community Services District.  
(Action Required: Adopt Resolution No. 2022 -11)

**8. COMMUNICATIONS/ CORESPONDENCE**

At this time, any Director, or Staff, may ask questions for clarification, make any announcements, or report briefly on any activities or suggest items for future agendas.

**9. ADJOURN**

The next regular meeting will be held on December 13<sup>th</sup>, 2022.

Any writing or document pertaining to an open session item on this agenda which is distributed to a majority of the Board after the posting of this agenda will be available for public inspection at the time the subject writing or document is distributed. The writing or document will be available for public review in the District Administration Office, 100 San Luis Street, Avila Beach, CA during normal business hours. Consistent with the Americans with Disabilities Act and California Government Code Section 54954.2 requests for disability related modification or accommodation, including auxiliary aids or services may be made by a person with a disability who requires the modification or accommodation in order to participate at the above referenced public meeting by contacting the District at 805-595-2664.

**MINUTES OF REGULAR MEETING  
Avila Beach Community Services District  
Tuesday, September 13th, 2022  
1:00 P.M.**

**ZOOM MEETING: 411 178 7571**

**Meeting ID: <https://us02web.zoom.us/j/4111787571>**

**BY PHONE: 1-669-900-9128**

**1. CALL TO ORDER**

President Kelley called the meeting of the Board of Directors of the Avila Beach Community Services District, to order at 1:03 P.M. on the above date, in the Avila Beach Community Services District Building, 100 San Luis Street, Avila Beach, California.

**2. ROLL CALL**

Board Members Present via Zoom: None  
Board Members Present in Person: Pete Kelley  
Kristin Berry  
Lynn Helenius

Board Members Absent: Ara Najarian  
Howie Kennett

Staff Present: Brad Hagemann, General Manager and District Engineer  
Kristi Dibbern, Office Manager

FRM Operations: Jeff Cedillos, FRM  
Legal Counsel: Not Present

**3. PUBLIC COMMENTS**

No Public Comment.

**4. INFORMATION AND DISCUSSION ITEMS**

**A. County Reports**

**Sheriff's Report:** Sheriff Stuart MacDonald reported 36 calls for service this month. Eight disturbances, 4 suspicious circumstances, 17 preventive patrol stops, 3 thefts, and 1 assault in Cave Landing. A catalytic converter was stolen off a car during a concert in Avila at the golf course.

**Cal Fire:** Battalion Chief Paul Lee was unable to attend the meeting due to the Hemet Fire. No report for CalFire this month.

**B. Conferences, Meetings and General Communications.**

**5. CONSENT ITEMS**

Director Berry made a motion to approve the Consent Items, the motion was seconded by Director Helenius and passed with a roll call vote 3-0.

AYES: Kristin Berry

Lynn Helenius  
Pete Kelley

NOES: None

ABSENT: Howie Kennett  
Ara Najarian

6. **DISCUSSION OF PULLED CONSENT ITEMS:** None

7. **BUSINESS ITEMS:**

**A. Preliminary Will Serve Request for 2821, 2825, 2831, 2835 Avila Beach Drive.**

The applicant proposes to divide the lot into four separate lots and build a 3-bedroom unit on each lot for a total of 12 bedrooms. The motion was made by Director Helenius to grant a preliminary will serve for 2821, 2825, 2831, & 2835 Avila Beach Drive. It was seconded by Director Berry and passed with a roll call vote 3-0.

AYES: Lynn Helenius  
Kristin Berry  
Pete Kelley

NOES: None

ABSENT: Ara Najarian  
Howie Kennett

**B. Preliminary Will Serve request for 2845 & 2855 Avila Beach Drive.**

These lots received a conditional Will Serve letter in 2015. The Will Serves have been extended a number of times. The original developer paid \$63,784 in Connection Fees for a project on the lots that included a total of eight bedrooms. In 2022, the initial developer sold the lots to the current owner. The new owner proposes to modify the project to include four, three-bedroom units for a total of 12 bedrooms. The motion was made by Director Helenius to grant a preliminary will serve, seconded by Director Berry and passed with a roll call vote 3-0.

AYES: Lynn Helenius  
Kristin Berry  
Pete Kelley

NOES: None

ABSENT: Ara Najarian  
Howie Kennett

**COMMUNICATIONS/CORRESPONDENCE.**

None

**ADJOURNMENT:** The meeting was adjourned at 2:15 P.M.

The next regular meeting of the Avila Beach Community Services District is scheduled for Tuesday, October 11th, 2022, at 1:00 PM at 100 San Luis Street, Avila Beach.

These minutes are not official nor a permanent part of the records until approved by the Board of Directors at their next meeting.

Respectfully submitted,


Brad Hagemann, PE  
General Manager



**AVILA BEACH**  
**COMMUNITY SERVICES DISTRICT**  
Post Office Box 309, Avila Beach, CA 93424

**MEMORANDUM**

TO: Board of Directors

FROM: Brad Hagemann, General Manager 

DATE: November 8th, 2022

SUBJECT: Monthly Financial Review for September & October

**Recommendation:**

Receive and file report.

**Overall Monthly Summary**

During the month of September, the District deposited \$125,325.99 and incurred \$72,967.47 in expenses (cash basis). Income included \$134,512.73 in monthly water and sewer fees. There were no deposits from County Taxes this month.

In October, the District deposited \$90,912.26. Income included \$77,455.07 in monthly water and sewer fees and \$463.85 in County Taxes. The District incurred expenses in the amount of \$37,737.82.

Detailed financial reports including a Balance Sheets, Deposits by Fund, Checks by Fund and Profit and Loss Sheets are provided for your information for the months of September & October.

**Utility Service Billing**

The District billed approximately \$105,409.56 in water and sewer service charges in September. Customer Rate Assistance reduced billing charges to the District in the amount of \$514.73.

The District billed \$89,383.31 in water and sewer services & Customer Rate Assistance reduced billing charges in the amount of \$482.85 in October.

**Operation and Maintenance**

The statement for October from Fluid Resource Management (FRM) is attached. The Statement is significantly larger than the typical monthly statements due to the fact that it includes three months of Operations and Maintenance expenses, and "add services" invoices from jobs that were started in July, August, September and October. Staff will work with FRM staff ensure more timely processing of invoices.

Avila Beach Community Services District  
**Balance Sheet**  
As of September 30, 2022

	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash Summary	
1005 · Customer Cash	658.23
1008 · Petty Cash	45.48
1010 · Pacific Premier Checking	984,333.93
1050 · LAIF	3,896,116.83
1060 · US Bank MM WWTP	1,393,900.74
<b>Total 1000 · Cash Summary</b>	<u>6,275,055.21</u>
<b>Total Checking/Savings</b>	6,275,055.21
<b>Accounts Receivable</b>	
1200 · *Accounts Receivable	192,161.00
<b>Total Accounts Receivable</b>	192,161.00
<b>Other Current Assets</b>	
1250 · Receivables	
1255 · Interest Receivable	3,166.38
1270 · Taxes Receivable	30,262.80
1280 · Water & Sewer Billings	134,512.73
<b>Total 1250 · Receivables</b>	<u>167,941.91</u>
1400 · Prepaid Summary	
1410 · Prepaid Insurance	18,360.16
<b>Total 1400 · Prepaid Summary</b>	<u>18,360.16</u>
<b>Total Other Current Assets</b>	<u>186,302.07</u>
<b>Total Current Assets</b>	6,653,518.28
<b>Fixed Assets</b>	
1600 · Fixed Assets & Acc. Depr.	
1605 · Office Equipment	
1606 · Copier Samsung 2012	8,233.58
1609 · Office Equipment Accum Depr	-8,233.58
<b>Total 1605 · Office Equipment</b>	<u>0.00</u>

Avila Beach Community Services District  
Balance Sheet  
As of September 30, 2022

	<u>Sep 30, 22</u>
<b>1610 · Fixed Asset -Office &amp; Admin.</b>	
1612 · Office Furniture cost	4,526.21
1614 · Office Furniture Accum Dep.	<u>-4,526.21</u>
<b>Total 1610 · Fixed Asset -Office &amp; Ad...</b>	0.00
<b>1620 · Fixed Assets - Sanitary</b>	
1622 · Land	60,314.10
1626 · Collection Assets	
1627 · Collection Assets Cost	1,318,875.26
1628 · Collect Assets Accum Depr	<u>-593,752.02</u>
<b>Total 1626 · Collection Assets</b>	725,123.24
1630 · Disposal Equipment	
1631 · Disposal Equip Cost	611,174.66
1632 · Disposal Equip Accum Depr	<u>-376,478.88</u>
<b>Total 1630 · Disposal Equipment</b>	234,695.78
1634 · Other Equipment	
1634a · Other Equipment Cost	<u>6,973.40</u>
<b>Total 1634 · Other Equipment</b>	6,973.40
1635 · Treatment Plant	
1636 · Treatment Plant Original	105,000.00
1637 · Treatment Plant Addition	2,049,098.30
1638 · Treatment Plant Accum Dep	<u>-1,318,518.37</u>
<b>Total 1635 · Treatment Plant</b>	835,579.93
1642 · Treatment Equipment	
1643 · Treatment Equip Cost	1,087,410.54
1644 · Treatment Equip Accum D...	<u>-787,343.49</u>
1642 · Treatment Equipment - Oth...	205,485.61
<b>Total 1642 · Treatment Equipment</b>	<u>505,552.66</u>
<b>Total 1620 · Fixed Assets - Sanitary</b>	2,368,239.11
<b>1650 · Fixed Assets - Water</b>	
1652 · Equipment	
1653 · Equipment Cost	21,136.28
1654 · Equipment Accum Depr	<u>-21,136.28</u>
<b>Total 1652 · Equipment</b>	0.00

Avila Beach Community Services District  
**Balance Sheet**  
As of September 30, 2022

	<u>Sep 30, 22</u>
1656 · Distribution Assets	
1657 · Distribution Assets Cost	1,270,572.25
1658 · Dist Assets Accum Depr	<u>-724,007.77</u>
<b>Total 1656 · Distribution Assets</b>	<u>546,564.48</u>
<b>Total 1650 · Fixed Assets - Water</b>	546,564.48
1680 · Structures - Fixed Asset	
1681 · Structures GFAAG - Sani & FA	82,207.29
1682 · Gen / Fire Accum Dep	<u>-54,626.21</u>
<b>Total 1680 · Structures - Fixed Asset</b>	27,581.08
1690 · Construction in Progress	<u>599,761.81</u>
<b>Total 1600 · Fixed Assets &amp; Acc. Depr.</b>	<u>3,542,146.48</u>
<b>Total Fixed Assets</b>	3,542,146.48
Other Assets	
1800 · Deferred Outflows of Resources	<u>26,376.00</u>
<b>Total Other Assets</b>	<u>26,376.00</u>
<b>TOTAL ASSETS</b>	<u><u>10,222,040.76</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	<u>189,519.83</u>
<b>Total Accounts Payable</b>	189,519.83
Other Current Liabilities	
2200 · Payroll Liabilities	
2201 · Accrued Payroll	2,095.00
2260 · Vacation Payable	2,661.92
2262 · Sick Pay Accrued	1,381.88
2250 · PERS Liability	<u>231.40</u>
<b>Total 2200 · Payroll Liabilities</b>	6,370.20

Avila Beach Community Services District  
**Balance Sheet**  
As of September 30, 2022

	<u>Sep 30, 22</u>
2300 · Deposits Held	
2303 · Water Deposits Held	6,430.00
<b>Total 2300 · Deposits Held</b>	<u>6,430.00</u>
<b>Total Other Current Liabilities</b>	<u>12,800.20</u>
<b>Total Current Liabilities</b>	202,320.03
<b>Long Term Liabilities</b>	
2400 · Net Pension Liability	136,917.00
2450 · U.S. Bank Loan WWTP	3,020,000.00
2500 · Deferred Inflows of Resources	5,752.00
<b>Total Long Term Liabilities</b>	<u>3,162,669.00</u>
<b>Total Liabilities</b>	3,364,989.03
<b>Equity</b>	
3900 · Retained Earnings	7,148,592.41
Net Income	-291,540.68
<b>Total Equity</b>	<u>6,857,051.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,222,040.76</u></u>

**Avila Beach Community Services District**  
**Deposits by Fund**  
**September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
<b>General / Admin</b>					
Deposit	09/07/2022	S L Ambulance Contract Services	1010 · Pacific Prem...	-1,110.69	-1,110.69
Deposit	09/08/2022	TCF FY 21/22 YE - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-3,548.92	-4,659.61
Total General / Admin				-4,659.61	-4,659.61
<b>Lights</b>					
Deposit	09/08/2022	TCF FY 21/22 YE - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-253.50	-253.50
Total Lights				-253.50	-253.50
<b>Sanitary</b>					
Deposit	09/01/2022	Sani Rec	1010 · Pacific Prem...	-911.37	-911.37
Deposit	09/01/2022	Rate Assistance	1010 · Pacific Prem...	21.55	-889.82
Deposit	09/01/2022	Other 1	1010 · Pacific Prem...	0.00	-889.82
Deposit	09/01/2022	Other 2	1010 · Pacific Prem...	1.35	-888.47
Deposit	09/02/2022	Sani Rec	1010 · Pacific Prem...	-233.20	-1,121.67
Deposit	09/02/2022	Rate Assistance	1010 · Pacific Prem...	20.55	-1,101.12
Deposit	09/02/2022	Other 1	1010 · Pacific Prem...	0.00	-1,101.12
Deposit	09/02/2022	Other 2	1010 · Pacific Prem...	-5.52	-1,106.64
Deposit	09/03/2022	Sani Rec	1010 · Pacific Prem...	-9.79	-1,116.43
Deposit	09/03/2022	Rate Assistance	1010 · Pacific Prem...	1.96	-1,114.47
Deposit	09/03/2022	Other 1	1010 · Pacific Prem...	0.00	-1,114.47
Deposit	09/03/2022	Other 2	1010 · Pacific Prem...	0.00	-1,114.47
Deposit	09/04/2022	Sani Rec	1010 · Pacific Prem...	-23.65	-1,138.12
Deposit	09/04/2022	Rate Assistance	1010 · Pacific Prem...	4.73	-1,133.39
Deposit	09/04/2022	Other 1	1010 · Pacific Prem...	0.00	-1,133.39
Deposit	09/04/2022	Other 2	1010 · Pacific Prem...	0.00	-1,133.39
Deposit	09/05/2022	Sani Rec	1010 · Pacific Prem...	-232.80	-1,366.19
Deposit	09/05/2022	Rate Assistance	1010 · Pacific Prem...	4.73	-1,361.46
Deposit	09/05/2022	Other 1	1010 · Pacific Prem...	0.00	-1,361.46
Deposit	09/05/2022	Other 2	1010 · Pacific Prem...	0.00	-1,361.46
Deposit	09/06/2022	Sani Rec	1010 · Pacific Prem...	-653.02	-2,014.48
Deposit	09/06/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,014.48
Deposit	09/06/2022	Other 1	1010 · Pacific Prem...	0.00	-2,014.48
Deposit	09/06/2022	Other 2	1010 · Pacific Prem...	0.60	-2,013.88
Deposit	09/07/2022	Sani Rec	1010 · Pacific Prem...	-862.73	-2,876.61

**Avila Beach Community Services District  
Deposits by Fund  
September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/07/2022	Rate Assistance	1010 · Pacific Prem...	20.54	-2,856.07
Deposit	09/07/2022	Other 1	1010 · Pacific Prem...	0.00	-2,856.07
Deposit	09/07/2022	Other 2	1010 · Pacific Prem...	-94.88	-2,950.95
Deposit	09/08/2022	TCF FY 21/22 YE - Waste	1010 · Pacific Prem...	-5,008.25	-7,959.20
Deposit	09/08/2022	Sani Rec	1010 · Pacific Prem...	-860.20	-8,819.40
Deposit	09/08/2022	Rate Assistance	1010 · Pacific Prem...	13.05	-8,806.35
Deposit	09/08/2022	Other 1	1010 · Pacific Prem...	0.00	-8,806.35
Deposit	09/08/2022	Other 2	1010 · Pacific Prem...	345.85	-8,460.50
Deposit	09/09/2022	Sani Rec	1010 · Pacific Prem...	-481.46	-8,941.96
Deposit	09/09/2022	Rate Assistance	1010 · Pacific Prem...	61.76	-8,880.20
Deposit	09/09/2022	Other 1	1010 · Pacific Prem...	0.00	-8,880.20
Deposit	09/09/2022	Other 2	1010 · Pacific Prem...	-239.45	-9,119.65
Deposit	09/10/2022	Sani Rec	1010 · Pacific Prem...	-64.20	-9,183.85
Deposit	09/10/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-9,183.85
Deposit	09/10/2022	Other 1	1010 · Pacific Prem...	0.00	-9,183.85
Deposit	09/10/2022	Other 2	1010 · Pacific Prem...	0.00	-9,183.85
Deposit	09/11/2022	Sani Rec	1010 · Pacific Prem...	-36.71	-9,220.56
Deposit	09/11/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-9,220.56
Deposit	09/11/2022	Other 1	1010 · Pacific Prem...	0.00	-9,220.56
Deposit	09/11/2022	Other 2	1010 · Pacific Prem...	0.00	-9,220.56
Deposit	09/12/2022	Community Park Restrooms 6/25/22 - 7/27/22	1010 · Pacific Prem...	-1,158.99	-10,379.55
Deposit	09/12/2022	Community Park Restrooms 7/28 - 8/26/22	1010 · Pacific Prem...	-871.69	-11,251.24
Deposit	09/12/2022	Sani Rec	1010 · Pacific Prem...	-495.69	-11,746.93
Deposit	09/12/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-11,746.93
Deposit	09/12/2022	Other 1	1010 · Pacific Prem...	0.00	-11,746.93
Deposit	09/12/2022	Other 2	1010 · Pacific Prem...	0.00	-11,746.93
Deposit	09/13/2022	Sani Rec	1010 · Pacific Prem...	-316.36	-12,063.29
Deposit	09/13/2022	Rate Assistance	1010 · Pacific Prem...	7.50	-12,055.79
Deposit	09/13/2022	Other 1	1010 · Pacific Prem...	0.00	-12,055.79
Deposit	09/13/2022	Other 2	1010 · Pacific Prem...	0.00	-12,055.79
Deposit	09/14/2022	Sani Rec	1010 · Pacific Prem...	-5,815.10	-17,870.89
Deposit	09/14/2022	Rate Assistance	1010 · Pacific Prem...	52.28	-17,818.61
Deposit	09/14/2022	Other 1	1010 · Pacific Prem...	0.00	-17,818.61
Deposit	09/14/2022	Other 2	1010 · Pacific Prem...	0.00	-17,818.61
Deposit	09/15/2022	Sani Rec	1010 · Pacific Prem...	-309.98	-18,128.59
Deposit	09/15/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-18,128.59

**Avila Beach Community Services District  
Deposits by Fund  
September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/15/2022	Other 1	1010 · Pacific Prem...	0.00	-18,128.59
Deposit	09/15/2022	Other 2	1010 · Pacific Prem...	0.00	-18,128.59
Deposit	09/16/2022	Sani Rec	1010 · Pacific Prem...	-10,654.11	-28,782.70
Deposit	09/16/2022	Rate Assistance	1010 · Pacific Prem...	13.05	-28,769.65
Deposit	09/16/2022	Other 1	1010 · Pacific Prem...	0.00	-28,769.65
Deposit	09/16/2022	Other 2	1010 · Pacific Prem...	0.00	-28,769.65
Deposit	09/17/2022	Sani Rec	1010 · Pacific Prem...	-292.71	-29,062.36
Deposit	09/17/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-29,062.36
Deposit	09/17/2022	Other 1	1010 · Pacific Prem...	0.00	-29,062.36
Deposit	09/17/2022	Other 2	1010 · Pacific Prem...	0.00	-29,062.36
Deposit	09/18/2022	Sani Rec	1010 · Pacific Prem...	-2,251.47	-31,313.83
Deposit	09/18/2022	Rate Assistance	1010 · Pacific Prem...	12.73	-31,301.10
Deposit	09/18/2022	Other 1	1010 · Pacific Prem...	0.00	-31,301.10
Deposit	09/18/2022	Other 2	1010 · Pacific Prem...	0.00	-31,301.10
Deposit	09/19/2022	Sani Rec	1010 · Pacific Prem...	-20,690.74	-51,991.84
Deposit	09/19/2022	Rate Assistance	1010 · Pacific Prem...	67.18	-51,924.66
Deposit	09/19/2022	Other 1	1010 · Pacific Prem...	0.00	-51,924.66
Deposit	09/19/2022	Other 2	1010 · Pacific Prem...	0.00	-51,924.66
Deposit	09/20/2022	Sani Rec	1010 · Pacific Prem...	-5,225.32	-57,149.98
Deposit	09/20/2022	Rate Assistance	1010 · Pacific Prem...	25.28	-57,124.70
Deposit	09/20/2022	Other 1	1010 · Pacific Prem...	28.69	-57,096.01
Deposit	09/20/2022	Other 2	1010 · Pacific Prem...	220.34	-56,875.67
Deposit	09/21/2022	Sani Rec	1010 · Pacific Prem...	-144.32	-57,019.99
Deposit	09/21/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-57,019.99
Deposit	09/21/2022	Other 1	1010 · Pacific Prem...	0.00	-57,019.99
Deposit	09/21/2022	Other 2	1010 · Pacific Prem...	0.00	-57,019.99
Deposit	09/22/2022	Sani Rec	1010 · Pacific Prem...	-2,231.73	-59,251.72
Deposit	09/22/2022	Rate Assistance	1010 · Pacific Prem...	4.73	-59,246.99
Deposit	09/22/2022	Other 1	1010 · Pacific Prem...	0.00	-59,246.99
Deposit	09/22/2022	Other 2	1010 · Pacific Prem...	0.00	-59,246.99
Deposit	09/23/2022	Sani Rec	1010 · Pacific Prem...	-136.18	-59,383.17
Deposit	09/23/2022	Rate Assistance	1010 · Pacific Prem...	1.96	-59,381.21
Deposit	09/23/2022	Other 1	1010 · Pacific Prem...	0.00	-59,381.21
Deposit	09/23/2022	Other 2	1010 · Pacific Prem...	0.00	-59,381.21
Deposit	09/26/2022	Sani Rec	1010 · Pacific Prem...	-19.58	-59,400.79
Deposit	09/26/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-59,400.79



**Avila Beach Community Services District**  
**Deposits by Fund**  
**September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/26/2022	Other 1	1010 · Pacific Prem...	0.00	-59,400.79
Deposit	09/26/2022	Other 2	1010 · Pacific Prem...	0.00	-59,400.79
Deposit	09/27/2022	Sani Rec	1010 · Pacific Prem...	-310.64	-59,711.43
Deposit	09/27/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-59,711.43
Deposit	09/27/2022	Other 1	1010 · Pacific Prem...	0.00	-59,711.43
Deposit	09/27/2022	Other 2	1010 · Pacific Prem...	-6.77	-59,718.20
Deposit	09/29/2022	Sani Rec	1010 · Pacific Prem...	-37.51	-59,755.71
Deposit	09/29/2022	Rate Assistance	1010 · Pacific Prem...	7.50	-59,748.21
Deposit	09/29/2022	Other 1	1010 · Pacific Prem...	0.00	-59,748.21
Deposit	09/29/2022	Other 2	1010 · Pacific Prem...	0.00	-59,748.21
Deposit	09/30/2022	Sani Rec	1010 · Pacific Prem...	-1,217.72	-60,965.93
Deposit	09/30/2022	Rate Assistance	1010 · Pacific Prem...	19.73	-60,946.20
Deposit	09/30/2022	Other 1	1010 · Pacific Prem...	0.00	-60,946.20
Deposit	09/30/2022	Other 2	1010 · Pacific Prem...	-208.38	-61,154.58
<b>Total Sanitary</b>					
				-61,154.58	-61,154.58
<b>Solid Waste</b>					
Deposit	09/22/2022	Waste Connections Franchise Fee SW	1010 · Pacific Prem...	-1,872.04	-1,872.04
<b>Total Solid Waste</b>					
				-1,872.04	-1,872.04
<b>Water</b>					
Deposit	09/01/2022	Water Rec	1010 · Pacific Prem...	-876.55	-876.55
Deposit	09/01/2022	Rate Assistance	1010 · Pacific Prem...	43.33	-833.22
Deposit	09/01/2022	Other 1	1010 · Pacific Prem...	0.00	-833.22
Deposit	09/01/2022	Other 2	1010 · Pacific Prem...	0.00	-833.22
Deposit	09/02/2022	Water Rec	1010 · Pacific Prem...	-255.80	-1,089.02
Deposit	09/02/2022	Rate Assistance	1010 · Pacific Prem...	24.75	-1,064.27
Deposit	09/02/2022	Other 1	1010 · Pacific Prem...	0.00	-1,064.27
Deposit	09/02/2022	Other 2	1010 · Pacific Prem...	0.00	-1,064.27
Deposit	09/03/2022	Water Rec	1010 · Pacific Prem...	-49.32	-1,113.59
Deposit	09/03/2022	Rate Assistance	1010 · Pacific Prem...	9.86	-1,103.73
Deposit	09/03/2022	Other 1	1010 · Pacific Prem...	0.00	-1,103.73
Deposit	09/03/2022	Other 2	1010 · Pacific Prem...	0.00	-1,103.73
Deposit	09/04/2022	Water Rec	1010 · Pacific Prem...	-53.50	-1,157.23
Deposit	09/04/2022	Rate Assistance	1010 · Pacific Prem...	10.70	-1,146.53

**Avila Beach Community Services District  
Deposits by Fund  
September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/04/2022	Other 1	1010 · Pacific Prem...	0.00	-1,146.53
Deposit	09/04/2022	Other 2	1010 · Pacific Prem...	0.00	-1,146.53
Deposit	09/05/2022	Water Rec	1010 · Pacific Prem...	-287.16	-1,433.69
Deposit	09/05/2022	Rate Assistance	1010 · Pacific Prem...	10.70	-1,422.99
Deposit	09/05/2022	Other 1	1010 · Pacific Prem...	0.00	-1,422.99
Deposit	09/05/2022	Other 2	1010 · Pacific Prem...	0.00	-1,422.99
Deposit	09/06/2022	Water Rec	1010 · Pacific Prem...	-589.08	-2,012.07
Deposit	09/06/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,012.07
Deposit	09/06/2022	Other 1	1010 · Pacific Prem...	0.00	-2,012.07
Deposit	09/06/2022	Other 2	1010 · Pacific Prem...	0.00	-2,012.07
Deposit	09/07/2022	Water Rec	1010 · Pacific Prem...	-2,035.22	-4,047.29
Deposit	09/07/2022	Rate Assistance	1010 · Pacific Prem...	24.74	-4,022.55
Deposit	09/07/2022	Other 1	1010 · Pacific Prem...	0.00	-4,022.55
Deposit	09/07/2022	Other 2	1010 · Pacific Prem...	0.00	-4,022.55
Deposit	09/08/2022	TCF FY 21/22 YE - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-1,267.47	-5,290.02
Deposit	09/08/2022	Water Rec	1010 · Pacific Prem...	-879.90	-6,169.92
Deposit	09/08/2022	Rate Assistance	1010 · Pacific Prem...	13.21	-6,156.71
Deposit	09/08/2022	Other 1	1010 · Pacific Prem...	0.00	-6,156.71
Deposit	09/08/2022	Other 2	1010 · Pacific Prem...	0.00	-6,156.71
Deposit	09/09/2022	Water Rec	1010 · Pacific Prem...	-511.52	-6,668.23
Deposit	09/09/2022	Rate Assistance	1010 · Pacific Prem...	69.29	-6,598.94
Deposit	09/09/2022	Other 1	1010 · Pacific Prem...	0.00	-6,598.94
Deposit	09/09/2022	Other 2	1010 · Pacific Prem...	0.00	-6,598.94
Deposit	09/10/2022	Water Rec	1010 · Pacific Prem...	-111.18	-6,710.12
Deposit	09/10/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-6,710.12
Deposit	09/10/2022	Other 1	1010 · Pacific Prem...	0.00	-6,710.12
Deposit	09/10/2022	Other 2	1010 · Pacific Prem...	0.00	-6,710.12
Deposit	09/11/2022	Water Rec	1010 · Pacific Prem...	-57.68	-6,767.80
Deposit	09/11/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-6,767.80
Deposit	09/11/2022	Other 1	1010 · Pacific Prem...	0.00	-6,767.80
Deposit	09/11/2022	Other 2	1010 · Pacific Prem...	0.00	-6,767.80
Deposit	09/12/2022	San Juan Irrigation 6/25/22 - 7/27/22	1010 · Pacific Prem...	-1,536.66	-8,304.46
Deposit	09/12/2022	Front Street Irrigation 6/25/22 - 7/27/22	1010 · Pacific Prem...	-1,067.88	-9,372.34
Deposit	09/12/2022	Community Park Restrooms 6/25/22 - 7/27/22	1010 · Pacific Prem...	-827.48	-10,199.82
Deposit	09/12/2022	San Juan Irrigation 7/28 - 8/26/22	1010 · Pacific Prem...	-1,536.36	-11,736.18
Deposit	09/12/2022	Front Street Irrigation 7/28 - 8/26/22	1010 · Pacific Prem...	-1,212.12	-12,948.30

**Avila Beach Community Services District  
Deposits by Fund  
September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/12/2022	Community Park Restrooms	1010 · Pacific Prem...	-623.14	-13,571.44
Deposit	09/12/2022	Water Rec	1010 · Pacific Prem...	-221.64	-13,793.08
Deposit	09/12/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-13,793.08
Deposit	09/12/2022	Other 1	1010 · Pacific Prem...	0.00	-13,793.08
Deposit	09/12/2022	Other 2	1010 · Pacific Prem...	0.00	-13,793.08
Deposit	09/13/2022	Water Rec	1010 · Pacific Prem...	-915.21	-14,708.29
Deposit	09/13/2022	Rate Assistance	1010 · Pacific Prem...	11.54	-14,696.75
Deposit	09/13/2022	Other 1	1010 · Pacific Prem...	0.00	-14,696.75
Deposit	09/13/2022	Other 2	1010 · Pacific Prem...	0.00	-14,696.75
Deposit	09/14/2022	Water Rec	1010 · Pacific Prem...	-6,221.85	-20,918.60
Deposit	09/14/2022	Rate Assistance	1010 · Pacific Prem...	80.43	-20,838.17
Deposit	09/14/2022	Other 1	1010 · Pacific Prem...	0.00	-20,838.17
Deposit	09/14/2022	Other 2	1010 · Pacific Prem...	0.00	-20,838.17
Deposit	09/15/2022	Water Rec	1010 · Pacific Prem...	-354.44	-21,192.61
Deposit	09/15/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-21,192.61
Deposit	09/15/2022	Other 1	1010 · Pacific Prem...	0.00	-21,192.61
Deposit	09/15/2022	Other 2	1010 · Pacific Prem...	0.00	-21,192.61
Deposit	09/16/2022	Water Rec	1010 · Pacific Prem...	-3,356.96	-24,549.57
Deposit	09/16/2022	Rate Assistance	1010 · Pacific Prem...	13.21	-24,536.36
Deposit	09/16/2022	Other 1	1010 · Pacific Prem...	0.00	-24,536.36
Deposit	09/16/2022	Other 2	1010 · Pacific Prem...	0.00	-24,536.36
Deposit	09/17/2022	Water Rec	1010 · Pacific Prem...	-282.26	-24,818.62
Deposit	09/17/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-24,818.62
Deposit	09/17/2022	Other 1	1010 · Pacific Prem...	0.00	-24,818.62
Deposit	09/17/2022	Other 2	1010 · Pacific Prem...	0.00	-24,818.62
Deposit	09/18/2022	Water Rec	1010 · Pacific Prem...	-2,037.18	-26,855.80
Deposit	09/18/2022	Rate Assistance	1010 · Pacific Prem...	13.21	-26,842.59
Deposit	09/18/2022	Other 1	1010 · Pacific Prem...	0.00	-26,842.59
Deposit	09/18/2022	Other 2	1010 · Pacific Prem...	0.00	-26,842.59
Deposit	09/19/2022	Water Rec	1010 · Pacific Prem...	-19,195.60	-46,038.19
Deposit	09/19/2022	Rate Assistance	1010 · Pacific Prem...	82.18	-45,956.01
Deposit	09/19/2022	Other 1	1010 · Pacific Prem...	0.00	-45,956.01
Deposit	09/19/2022	Other 2	1010 · Pacific Prem...	0.00	-45,956.01
Deposit	09/20/2022	Water Rec	1010 · Pacific Prem...	-6,599.62	-52,555.63
Deposit	09/20/2022	Rate Assistance	1010 · Pacific Prem...	37.01	-52,518.62
Deposit	09/20/2022	Other 1	1010 · Pacific Prem...	0.00	-52,518.62

**Avila Beach Community Services District  
Deposits by Fund  
September 2022**

10/05/22

Type	Date	Memo	Split	Amount	Balance
Deposit	09/20/2022	Other 2	1010 · Pacific Prem...	0.00	-52,518.62
Deposit	09/21/2022	Water Rec	1010 · Pacific Prem...	-256.94	-52,775.56
Deposit	09/21/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-52,775.56
Deposit	09/21/2022	Other 1	1010 · Pacific Prem...	0.00	-52,775.56
Deposit	09/21/2022	Other 2	1010 · Pacific Prem...	0.00	-52,775.56
Deposit	09/22/2022	Water Rec	1010 · Pacific Prem...	-2,435.80	-55,211.36
Deposit	09/22/2022	Rate Assistance	1010 · Pacific Prem...	10.70	-55,200.66
Deposit	09/22/2022	Other 1	1010 · Pacific Prem...	0.00	-55,200.66
Deposit	09/22/2022	Other 2	1010 · Pacific Prem...	0.00	-55,200.66
Deposit	09/23/2022	Water Rec	1010 · Pacific Prem...	-226.54	-55,427.20
Deposit	09/23/2022	Rate Assistance	1010 · Pacific Prem...	9.86	-55,417.34
Deposit	09/23/2022	Other 1	1010 · Pacific Prem...	0.00	-55,417.34
Deposit	09/23/2022	Other 2	1010 · Pacific Prem...	0.00	-55,417.34
Deposit	09/26/2022	Water Rec	1010 · Pacific Prem...	-98.64	-55,515.98
Deposit	09/26/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-55,515.98
Deposit	09/26/2022	Other 1	1010 · Pacific Prem...	0.00	-55,515.98
Deposit	09/26/2022	Other 2	1010 · Pacific Prem...	0.00	-55,515.98
Deposit	09/27/2022	Water Rec	1010 · Pacific Prem...	-288.34	-55,804.32
Deposit	09/27/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-55,804.32
Deposit	09/27/2022	Other 1	1010 · Pacific Prem...	0.00	-55,804.32
Deposit	09/27/2022	Other 2	1010 · Pacific Prem...	0.00	-55,804.32
Deposit	09/29/2022	Water Rec	1010 · Pacific Prem...	-57.68	-55,862.00
Deposit	09/29/2022	Rate Assistance	1010 · Pacific Prem...	11.54	-55,850.46
Deposit	09/29/2022	Other 1	1010 · Pacific Prem...	0.00	-55,850.46
Deposit	09/29/2022	Other 2	1010 · Pacific Prem...	0.00	-55,850.46
Deposit	09/30/2022	Water Rec	1010 · Pacific Prem...	-1,569.58	-57,420.04
Deposit	09/30/2022	Rate Assistance	1010 · Pacific Prem...	33.78	-57,386.26
Deposit	09/30/2022	Other 1	1010 · Pacific Prem...	0.00	-57,386.26
Deposit	09/30/2022	Other 2	1010 · Pacific Prem...	0.00	-57,386.26
Total Water				-57,386.26	-57,386.26
<b>TOTAL</b>				<b>-125,325.99</b>	<b>-125,325.99</b>

	<u>Sep 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 · Income Summary</b>	
4010 · Operating Revenue	92,213.17
4012 · Solid Waste Franchise Fee	1,872.04
4020 · Contract Services-Ambulance	1,110.69
4030 · County Taxes	10,078.14
	<hr/>
<b>Total 4000 · Income Summary</b>	105,274.04
	<hr/>
<b>Total Income</b>	105,274.04
	<hr/>
<b>Gross Profit</b>	105,274.04
	<hr/>
<b>Expense</b>	
<b>5100 · Merchant Credit Card Fees</b>	
5110 · Amex	11.00
5120 · Chase Paymentech	182.38
5140 · Invoice Cloud	429.74
	<hr/>
<b>Total 5100 · Merchant Credit Card Fees</b>	623.12
	<hr/>
<b>5200 · Payroll Expenses</b>	
<b>5210 · Gross Wages</b>	
5211 · Regular Pay	2,688.43
5012 · Holiday Pay	223.26
5014 · Sick Pay	669.78
5016 · Vacation Pay	0.00
	<hr/>
<b>Total 5210 · Gross Wages</b>	3,581.47
	<hr/>
<b>5230 · Payroll Taxes</b>	63.53
	<hr/>
<b>5240 · Health &amp; Medical Exp.</b>	
5242 · Health Ins / Other	800.00
	<hr/>
<b>Total 5240 · Health &amp; Medical Exp.</b>	800.00
	<hr/>
<b>5250 · PERS Company Pd Expense</b>	
5256 · PERS Co Pd Kristi	325.41
	<hr/>
<b>Total 5250 · PERS Company Pd Expense</b>	325.41
	<hr/>
<b>5280 · Payroll Administration &amp; Misc.</b>	127.32
	<hr/>
<b>Total 5200 · Payroll Expenses</b>	4,897.73

	<u>Sep 22</u>
<b>6000 · Administrative Overheads</b>	
6102 · Accounting	1,770.00
6117 · Billing Software & Service	480.00
6120 · Dues & Subscriptions	149.08
6140 · Office Supplies & Postage	
6142 · Postage & Shipping	182.82
	<hr/>
<b>Total 6140 · Office Supplies &amp; Postage</b>	182.82
6145 · Public Notices	345.06
6150 · Rate Assistance	881.03
6170 · Website	300.44
	<hr/>
<b>Total 6000 · Administrative Overheads</b>	4,108.43
<b>6500 · Operating Expenses</b>	
6503 · Chemicals	2,968.93
6506 · Contract Labor GM	2,400.00
6507 · Contract Labor Civil Engineer	1,200.00
6520 · Equipment Repair & Maint.	
6522 · Equip. Rep. & Maint-Avila & HD	20,930.61
6524 · Equip. Rep. & Maint. Avila Only	40.00
6520 · Equipment Repair & Maint. - Other	741.29
	<hr/>
<b>Total 6520 · Equipment Repair &amp; Maint.</b>	21,711.90
6535 · Insurance P/L	2,034.74
6540 · Lab Tests	3,739.00
6542 · Maintenance	302.25
6550 · Operating Supplies	106.39
6565 · Regulatory Compliance	1,533.00
6580 · Solids Handling	1,898.85
6585 · Telephone / Internet	312.30
6590 · Utilities	5,505.58
	<hr/>
<b>Total 6500 · Operating Expenses</b>	43,712.94
	<hr/>
<b>Total Expense</b>	53,342.22
	<hr/>
<b>Net Ordinary Income</b>	51,931.82

	<u>Sep 22</u>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
7200 · Non-Operating Income	
7210 · Connection Fees	2,000.00
<b>Total 7200 · Non-Operating Income</b>	<u>2,000.00</u>
<b>Total Other Income</b>	2,000.00
<b>Other Expense</b>	
8200 · Non-Operating Expenses	
8230 · Capital Purchases in Prog Sani	
8245 · WWTP Improvement Project	
8245g · WWTP Cannon CM Services	25,001.46
8245d · WWTP Wallace Group Enginee...	675.00
<b>Total 8245 · WWTP Improvement Project</b>	<u>25,676.46</u>
<b>Total 8230 · Capital Purchases in Prog Sani</b>	<u>25,676.46</u>
<b>Total 8200 · Non-Operating Expenses</b>	<u>25,676.46</u>
<b>Total Other Expense</b>	<u>25,676.46</u>
<b>Net Other Income</b>	<u>-23,676.46</u>
<b>Net Income</b>	<u><u>28,255.36</u></u>

**Avila Beach Community Services District**  
**Checks by Fund w/Accounts**  
 September 2022

10/05/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	09/01/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	14.58	14.58
Check	09/02/2022	EFT	GetStreamline.com / Di...	monthly ABCSD Streamline	6170 · Website	200.00	214.58
Check	09/02/2022		Caltronics Business Sys...		6550 · Operating Sup...	106.39	320.97
Check	09/06/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	16.93	337.90
Check	09/06/2022		American Express Disc...	Amex	5110 · Amex	11.00	348.90
Check	09/07/2022	EFT	Brezden Pest		6542 · Maintenance	65.00	413.90
Check	09/07/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	3.58	417.48
Check	09/07/2022		InvoiceCloud	Invoice Cloud merchant fees	5140 · Invoice Cloud	429.74	847.22
Check	09/08/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	3.06	850.28
Check	09/09/2022		U.S. Postal Service		6142 · Postage & Ship...	10.80	861.08
Check	09/10/2022	EFT	Cal Tec Computers	computer repairs	6524 · Equip. Rep. & M...	40.00	901.08
Check	09/12/2022	3308	Hagemann & Associates	Contract Labor GM August 28th - Sept 10t...	6506 · Contract Labor ...	2,400.00	3,301.08
Check	09/12/2022	3311	Nikki Engle Bookkeeping	8/17/22 Inv. 3151 Bookkeeping	6102 · Accounting	360.00	3,661.08
Check	09/12/2022	3311	Nikki Engle Bookkeeping	8/22/22 Inv. 3151 Bookkeeping	6102 · Accounting	45.00	3,706.08
Check	09/12/2022	3311	Nikki Engle Bookkeeping	8/24/22 Inv. 3151 Bookkeeping	6102 · Accounting	330.00	4,036.08
Check	09/12/2022	3311	Nikki Engle Bookkeeping	8/26/22 Inv. 3151 Bookkeeping	6102 · Accounting	15.00	4,051.08
Check	09/12/2022	3311	Nikki Engle Bookkeeping	8/31/22 Inv. 3151 Bookkeeping	6102 · Accounting	330.00	4,381.08
Check	09/12/2022		AmazonPrime	Amazon Prime membership annual thru 9/...	6120 · Dues & Subscri...	149.08	4,530.16
Check	09/12/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	4.73	4,534.89
Check	09/13/2022	3314	Coastline Cleaning Co.	Office Maintenance Inv. 3101 (August 202...	6542 · Maintenance	165.00	4,699.89
Check	09/13/2022	3314	Coastline Cleaning Co.	Exterior Clean Up of Leaves, Sand and De...	6542 · Maintenance	25.00	4,724.89
Check	09/13/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	5.44	4,730.33
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 8/1 - 8/15/22	2250 · PERS Liability	251.16	4,981.49
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 8/1 - 8/15/22	5256 · PERS Co Pd K...	35.57	5,017.06
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 8/16 - 8/31/22	2250 · PERS Liability	248.84	5,265.90
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 8/16 - 8/31/22	5256 · PERS Co Pd K...	35.24	5,301.14
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 9/1 - 9/15/22	2250 · PERS Liability	216.28	5,517.42
Check	09/13/2022	EFT	Public Employees Retir...	Kristi 9/1 - 9/15/22	5256 · PERS Co Pd K...	30.76	5,548.18
Check	09/14/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	4.68	5,552.86
Check	09/14/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.64	5,554.50
Check	09/14/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	2.82	5,557.32
Check	09/16/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	3.52	5,560.84
Check	09/19/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	2.60	5,563.44
Check	09/21/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	11.70	5,575.14
Check	09/21/2022		GoDaddy.com	Website Hosting Fees	6170 · Website	100.44	5,675.58
Check	09/22/2022	3317	Creative Technologies, l...	Customer Number 849 Inv. 7617 8/1/22 R...	6142 · Postage & Ship...	172.02	5,847.60
Check	09/22/2022	3317	Creative Technologies, l...	Inv. 7632 Additional Seat for El Dorado So...	6117 · Billing Software...	480.00	6,327.60
Check	09/22/2022	3319	Perez Gardening Service	Inv. 28951 9/15/22 Sept Services	6542 · Maintenance	47.25	6,374.85
Check	09/22/2022	3320	Nikki Engle Bookkeeping	9/6/22 Inv. 3159 Bookkeeping	6102 · Accounting	360.00	6,734.85
Check	09/22/2022	3320	Nikki Engle Bookkeeping	9/8/22 Inv. 3159 Bookkeeping	6102 · Accounting	30.00	6,764.85



**Avila Beach Community Services District**  
**Checks by Fund w/Accounts**  
 September 2022

10/05/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	09/22/2022	3320	Nikki Engle Bookkeeping	9/14/22 Inv. 3159 Bookkeeping	6102 · Accounting	300.00	7,064.85
Check	09/22/2022	3321	McClatchy Company, LLC	Telegram Tribune Public Notices Inv.1446...	6145 · Public Notices	345.06	7,409.91
Check	09/22/2022		Paymentech	merchant cc fees	5120 · Chase Paymen...	82.70	7,492.61
Check	09/23/2022	EFT	PG&E	100 San Luis St.	6590 · Utilities	205.77	7,698.38
Check	09/23/2022		Paymentech	merchant cc fees	5120 · Chase Paymen...	20.94	7,719.32
Check	09/27/2022	EFT	Spectrum	Acct #. 8245100980033571	6585 · Telephone / Int...	229.95	7,949.27
Check	09/29/2022		Paymentech	merchant cc fees	5120 · Chase Paymen...	1.27	7,950.54
Check	09/30/2022		Paymentech	merchant cc fees	5120 · Chase Paymen...	2.19	7,952.73
Total General / Admin						7,952.73	7,952.73
<b>Lights</b>							
Check	09/02/2022	EFT	PG&E	Town Lights acct # 0690976984-3	6590 · Utilities	446.35	446.35
Check	09/02/2022	EFT	PG&E	Colony Lights acct # 5992155362-0	6590 · Utilities	117.31	563.66
Check	09/23/2022	EFT	PG&E	Front St. Lights acct# 5796765606-7	6590 · Utilities	428.73	992.39
Total Lights						992.39	992.39
<b>Sanitary</b>							
Check	09/01/2022	EFT	South County Sanitary ...	Acct. Number 4120-3104357 2 Yd Dumpster	6590 · Utilities	188.65	188.65
Check	09/08/2022	EFT	Brenntag Pacific, Inc.	Inv # 260569, 266304, 257013	6503 · Chemicals	2,855.63	3,044.28
Check	09/12/2022	3308	Hagemann & Associates	Contract Labor Sani System	6507 · Contract Labor ...	900.00	3,944.28
Check	09/12/2022	3309	SLO Co Health	First Street Lift Station	6565 · Regulatory Co...	308.00	4,252.28
Check	09/12/2022	3310	MBS Land Surveys, Inc.	Topography Survey WWTP	8245d · WWTP Walla...	675.00	4,927.28
Check	09/12/2022	3312	Speed's, Inc.	Solids Handling 8/26/22 Inv. 68601	6580 · Solids Handling	1,898.85	6,826.13
Check	09/13/2022	3313	Abalone Coast Analytic...	Statement: 5879 9/5/22	6540 · Lab Tests	3,739.00	10,565.13
Check	09/13/2022	3315	Cannon	MBR WWTP Project # 211211 Inv. # 8142...	8245g · WWTP Cann...	12,895.25	23,460.38
Check	09/15/2022	EFT	AT&T	acct # 287272916182 tablet 805 234-1720	6585 · Telephone / Int...	23.50	23,483.88
Check	09/19/2022	EFT	AT&T	acct # x 0885 Internet	6585 · Telephone / Int...	58.85	23,542.73
Check	09/22/2022	3316	Fluid Resource Manage...	A22068 Add Services	6522 · Equip. Rep. & ...	1,842.52	25,385.25
Check	09/22/2022	3316	Fluid Resource Manage...	Sanitary Chemicals A22069	6503 · Chemicals	113.30	25,498.55
Check	09/22/2022	3316	Fluid Resource Manage...	T22101 CIP Wastewater Treatment Plant ...	8245g · WWTP Cann...	3,223.71	28,722.26
Check	09/22/2022	3316	Fluid Resource Manage...	W21765 Permit Application	6565 · Regulatory Co...	1,225.00	29,947.26
Check	09/22/2022	3316	Fluid Resource Manage...	W21921 Power Outage Lift Station	6522 · Equip. Rep. & ...	194.74	30,142.00
Check	09/22/2022	3316	Fluid Resource Manage...	W21932 FFR Pump #1 Diagnosis	6522 · Equip. Rep. & ...	5,264.96	35,406.96
Check	09/22/2022	3316	Fluid Resource Manage...	W21942 Influent Lift Station Guide Rails	6522 · Equip. Rep. & ...	6,233.57	41,640.53
Check	09/22/2022	3316	Fluid Resource Manage...	W21945 Influent LS bypass Construction ...	6522 · Equip. Rep. & ...	4,608.27	46,248.80
Check	09/22/2022	3316	Fluid Resource Manage...	W21998 Remove conduits at influent LS f...	6522 · Equip. Rep. & ...	482.96	46,731.76
Check	09/22/2022	3316	Fluid Resource Manage...	W22000 Call out for influent pump tripping	6522 · Equip. Rep. & ...	1,626.96	48,358.72
Check	09/22/2022	3316	Fluid Resource Manage...	W22004 Primary Sludge Leaking	6522 · Equip. Rep. & ...	676.63	49,035.35
Check	09/22/2022	3318	Cannon	MBR WWTP Project # 211211 Inv. # 8163...	8245g · WWTP Cann...	8,882.50	57,917.85
Check	09/23/2022	EFT	PG&E	Lift Station acct# 6338432238-2	6590 · Utilities	166.89	58,084.74

Avila Beach Community Services District  
**Checks by Fund w/Accounts**  
 September 2022

10/05/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	09/23/2022	EFT	PG&E	3rd & San Fran St. pump	6590 · Utilities	3,702.13	61,786.87
Check	09/30/2022	ADJ	BALANCE ADJUSTME...	CC BALANCE ADJ CCs	1280 · Water & Sewer...	213.26	62,000.13
Total Sanitary							
<b>Water</b>							
Check	09/06/2022	3307	James Orth	Misread Meter Refund 8.24.22	4010 · Operating Rev...	517.91	517.91
Check	09/12/2022	3308	Hagemann & Associates	Contract Labor Water System	6507 · Contract Labor ...	300.00	817.91
Check	09/22/2022	3316	Fluid Resource Manage...	12 inch Valve Leaking at the Tanks W21973	6520 · Equipment Rep...	741.29	1,559.20
Check	09/23/2022	EFT	PG&E	1717 Cave Landing Rd.	6590 · Utilities	249.75	1,808.95
Check	09/30/2022	ADJ	BALANCE ADJUSTME...	CC BALANCE ADJ CCs	1280 · Water & Sewer...	213.27	2,022.22
Total Water							
<b>TOTAL</b>						<b>2,022.22</b>	<b>2,022.22</b>
<b>TOTAL</b>						<b>72,967.47</b>	<b>72,967.47</b>

	<u>Oct 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash Summary	
1005 · Customer Cash	10.00
1008 · Petty Cash	45.48
1010 · Pacific Premier Checking	1,006,530.20
1050 · LAIF	3,903,397.55
1060 · US Bank MM WWTP	842,158.11
<b>Total 1000 · Cash Summary</b>	<u>5,752,141.34</u>
<b>Total Checking/Savings</b>	5,752,141.34
<b>Accounts Receivable</b>	
1200 · *Accounts Receivable	192,161.00
<b>Total Accounts Receivable</b>	192,161.00
<b>Other Current Assets</b>	
1250 · Receivables	
1255 · Interest Receivable	3,166.38
1270 · Taxes Receivable	30,262.80
1280 · Water & Sewer Billings	124,860.50
<b>Total 1250 · Receivables</b>	<u>158,289.68</u>
1400 · Prepaid Summary	
1410 · Prepaid Insurance	16,325.42
<b>Total 1400 · Prepaid Summary</b>	<u>16,325.42</u>
<b>Total Other Current Assets</b>	<u>174,615.10</u>
<b>Total Current Assets</b>	6,118,917.44
<b>Fixed Assets</b>	
1600 · Fixed Assets & Acc. Depr.	
1605 · Office Equipment	
1606 · Copier Samsung 2012	8,233.58
1609 · Office Equipment Accum Depr	-8,233.58
<b>Total 1605 · Office Equipment</b>	<u>0.00</u>

Avila Beach Community Services District  
Balance Sheet  
As of October 31, 2022

	<u>Oct 31, 22</u>
<b>1610 · Fixed Asset -Office &amp; Admin.</b>	
1612 · Office Furniture cost	4,526.21
1614 · Office Furniture Accum Dep.	-4,526.21
	<hr/>
<b>Total 1610 · Fixed Asset -Office &amp; Ad...</b>	0.00
<b>1620 · Fixed Assets - Sanitary</b>	
1622 · Land	60,314.10
1626 · Collection Assets	
1627 · Collection Assets Cost	1,318,875.26
1628 · Collect Assets Accum Depr	-593,752.02
	<hr/>
<b>Total 1626 · Collection Assets</b>	725,123.24
1630 · Disposal Equipment	
1631 · Disposal Equip Cost	611,174.66
1632 · Disposal Equip Accum Depr	-376,478.88
	<hr/>
<b>Total 1630 · Disposal Equipment</b>	234,695.78
1634 · Other Equipment	
1634a · Other Equipment Cost	6,973.40
	<hr/>
<b>Total 1634 · Other Equipment</b>	6,973.40
1635 · Treatment Plant	
1636 · Treatment Plant Original	105,000.00
1637 · Treatment Plant Addition	2,049,098.30
1638 · Treatment Plant Accum Dep	-1,318,518.37
	<hr/>
<b>Total 1635 · Treatment Plant</b>	835,579.93
1642 · Treatment Equipment	
1643 · Treatment Equip Cost	1,087,410.54
1644 · Treatment Equip Accum D...	-787,343.49
1642 · Treatment Equipment - Oth...	205,485.61
	<hr/>
<b>Total 1642 · Treatment Equipment</b>	505,552.66
<b>Total 1620 · Fixed Assets - Sanitary</b>	2,368,239.11
<b>1650 · Fixed Assets - Water</b>	
1652 · Equipment	
1653 · Equipment Cost	21,136.28
1654 · Equipment Accum Depr	-21,136.28
	<hr/>
<b>Total 1652 · Equipment</b>	0.00

Avila Beach Community Services District  
Balance Sheet  
As of October 31, 2022

	<u>Oct 31, 22</u>
<b>1656 · Distribution Assets</b>	
<b>1657 · Distribution Assets Cost</b>	1,270,572.25
<b>1658 · Dist Assets Accum Depr</b>	<u>-724,007.77</u>
<b>Total 1656 · Distribution Assets</b>	<u>546,564.48</u>
<b>Total 1650 · Fixed Assets - Water</b>	546,564.48
<b>1680 · Structures - Fixed Asset</b>	
<b>1681 · Structures GFAAG - Sani &amp; FA</b>	82,207.29
<b>1682 · Gen / Fire Accum Dep</b>	<u>-54,626.21</u>
<b>Total 1680 · Structures - Fixed Asset</b>	27,581.08
<b>1690 · Construction in Progress</b>	<u>599,761.81</u>
<b>Total 1600 · Fixed Assets &amp; Acc. Depr.</b>	<u>3,542,146.48</u>
<b>Total Fixed Assets</b>	3,542,146.48
<b>Other Assets</b>	
<b>1800 · Deferred Outflows of Resources</b>	<u>26,376.00</u>
<b>Total Other Assets</b>	<u>26,376.00</u>
<b>TOTAL ASSETS</b>	<b><u>9,687,439.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>2100 · Accounts Payable</b>	<u>189,519.83</u>
<b>Total Accounts Payable</b>	189,519.83
<b>Other Current Liabilities</b>	
<b>2200 · Payroll Liabilities</b>	
<b>2201 · Accrued Payroll</b>	2,095.00
<b>2260 · Vacation Payable</b>	2,661.92
<b>2262 · Sick Pay Accrued</b>	<u>1,381.88</u>
<b>Total 2200 · Payroll Liabilities</b>	6,138.80

Avila Beach Community Services District  
**Balance Sheet**  
As of October 31, 2022

	<u>Oct 31, 22</u>
2300 · Deposits Held	
2303 · Water Deposits Held	6,430.00
<b>Total 2300 · Deposits Held</b>	<u>6,430.00</u>
<b>Total Other Current Liabilities</b>	<u>12,568.80</u>
<b>Total Current Liabilities</b>	202,088.63
<b>Long Term Liabilities</b>	
2400 · Net Pension Liability	136,917.00
2450 · U.S. Bank Loan WWTP	3,020,000.00
2500 · Deferred Inflows of Resources	5,752.00
<b>Total Long Term Liabilities</b>	<u>3,162,669.00</u>
<b>Total Liabilities</b>	3,364,757.63
<b>Equity</b>	
3900 · Retained Earnings	7,148,342.43
Net Income	-825,660.14
<b>Total Equity</b>	<u>6,322,682.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,687,439.92</u></u>

	<u>Oct 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 · Income Summary</b>	
4010 · Operating Revenue	77,455.07
4012 · Solid Waste Franchise Fee	3,441.52
4030 · County Taxes	463.85
4600 · Interest Income	7,280.72
	<hr/>
<b>Total 4000 · Income Summary</b>	88,641.16
	<hr/>
<b>Total Income</b>	88,641.16
	<hr/>
<b>Gross Profit</b>	88,641.16
	<hr/>
<b>Expense</b>	
<b>5100 · Merchant Credit Card Fees</b>	
5110 · Amex	11.00
5120 · Chase Paymentech	341.36
5140 · Invoice Cloud	455.65
	<hr/>
<b>Total 5100 · Merchant Credit Card Fees</b>	808.01
	<hr/>
<b>5200 · Payroll Expenses</b>	
<b>5210 · Gross Wages</b>	
5211 · Regular Pay	3,600.07
5012 · Holiday Pay	0.00
5014 · Sick Pay	0.00
5016 · Vacation Pay	0.00
	<hr/>
<b>Total 5210 · Gross Wages</b>	3,600.07
	<hr/>
<b>5230 · Payroll Taxes</b>	63.80
	<hr/>
<b>5240 · Health &amp; Medical Exp.</b>	
5242 · Health Ins / Other	800.00
	<hr/>
<b>Total 5240 · Health &amp; Medical Exp.</b>	800.00
	<hr/>
<b>5250 · PERS Company Pd Expense</b>	
5256 · PERS Co Pd Kristi	321.77
	<hr/>
<b>Total 5250 · PERS Company Pd Expense</b>	321.77
	<hr/>
<b>5280 · Payroll Administration &amp; Misc.</b>	114.32
	<hr/>
<b>Total 5200 · Payroll Expenses</b>	4,899.96

	<u>Oct 22</u>
<b>6000 · Administrative Overheads</b>	
6102 · Accounting	1,260.00
6103 · Accounting Audit	4,526.00
6120 · Dues & Subscriptions	6,183.00
6135 · Legal	1,610.00
6140 · Office Supplies & Postage	
6142 · Postage & Shipping	172.02
6143 · Supplies, Office	348.06
	<hr/>
<b>Total 6140 · Office Supplies &amp; Postage</b>	520.08
6150 · Rate Assistance	792.86
6170 · Website	200.00
	<hr/>
<b>Total 6000 · Administrative Overheads</b>	15,091.94
<b>6500 · Operating Expenses</b>	
6503 · Chemicals	8,315.70
6506 · Contract Labor GM	4,650.00
6507 · Contract Labor Civil Engineer	7,350.00
6510 · Critical Spare Parts	14.19
6520 · Equipment Repair & Maint.	
6524 · Equip. Rep. & Maint. Avila Only	40.00
	<hr/>
<b>Total 6520 · Equipment Repair &amp; Maint.</b>	40.00
6530 · Generator Maintenance	2,550.00
6535 · Insurance P/L	2,034.74
6540 · Lab Tests	5,548.00
6542 · Maintenance	307.25
6550 · Operating Supplies	36.86
6555 · Permits & Fees	108.40
6580 · Solids Handling	1,783.85
6585 · Telephone / Internet	710.01
6590 · Utilities	4,751.24
6500 · Operating Expenses - Other	230.47
	<hr/>
<b>Total 6500 · Operating Expenses</b>	38,430.71
<b>Total Expense</b>	<hr/> 59,230.62
<b>Net Ordinary Income</b>	29,410.54



	<u>Oct 22</u>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
<b>8200 · Non-Operating Expenses</b>	
<b>8230 · Capital Purchases in Prog Sani</b>	
<b>8245 · WWTP Improvement Project</b>	
8245g · WWTP Cannon CM Services	6,059.25
8245d · WWTP Wallace Group Enginee...	3,350.00
8245e · WWTP Construction	1,573.12
8245 · WWTP Improvement Project - Ot...	<u>805.00</u>
<b>Total 8245 · WWTP Improvement Project</b>	<u>11,787.37</u>
<b>Total 8230 · Capital Purchases in Prog Sani</b>	<u>11,787.37</u>
<b>Total 8200 · Non-Operating Expenses</b>	<u>11,787.37</u>
<b>Total Other Expense</b>	<u>11,787.37</u>
<b>Net Other Income</b>	<u>-11,787.37</u>
<b>Net Income</b>	<u><u>17,623.17</u></u>

**Avila Beach Community Services District**  
**Deposits by Fund**  
**October 2022**

11/02/22

Type	Date	Memo	Split	Amount	Balance
<b>General / Admin</b>					
Deposit	10/11/2022	TCF FY 22 SEP ME - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-262.07	-262.07
Deposit	10/11/2022	Customer Cash Deposit	1010 · Pacific Prem...	-942.43	-1,204.50
Total General / Admin				-1,204.50	-1,204.50
<b>Lights</b>					
Deposit	10/11/2022	TCF FY 22 SEP ME - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-18.72	-18.72
Total Lights				-18.72	-18.72
<b>Sanitary</b>					
Deposit	10/01/2022	Sani Rec	1010 · Pacific Prem...	-615.24	-615.24
Deposit	10/01/2022	Rate Assistance	1010 · Pacific Prem...	15.00	-600.24
Deposit	10/01/2022	Other 1	1010 · Pacific Prem...	0.00	-600.24
Deposit	10/01/2022	Other 2	1010 · Pacific Prem...	0.00	-600.24
Deposit	10/02/2022	Sani Rec	1010 · Pacific Prem...	-33.44	-633.68
Deposit	10/02/2022	Rate Assistance	1010 · Pacific Prem...	4.73	-628.95
Deposit	10/02/2022	Other 1	1010 · Pacific Prem...	0.00	-628.95
Deposit	10/02/2022	Other 2	1010 · Pacific Prem...	0.00	-628.95
Deposit	10/03/2022	Sani Rec	1010 · Pacific Prem...	-986.65	-1,615.60
Deposit	10/03/2022	Rate Assistance	1010 · Pacific Prem...	30.00	-1,585.60
Deposit	10/03/2022	Other 1	1010 · Pacific Prem...	0.00	-1,585.60
Deposit	10/03/2022	Other 2	1010 · Pacific Prem...	279.97	-1,305.63
Deposit	10/04/2022	Sani Rec	1010 · Pacific Prem...	-211.20	-1,516.83
Deposit	10/04/2022	Rate Assistance	1010 · Pacific Prem...	19.73	-1,497.10
Deposit	10/04/2022	Other 1	1010 · Pacific Prem...	0.00	-1,497.10
Deposit	10/04/2022	Other 2	1010 · Pacific Prem...	-23.56	-1,520.66
Deposit	10/05/2022	Sani Rec	1010 · Pacific Prem...	-627.88	-2,148.54
Deposit	10/05/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,148.54
Deposit	10/05/2022	Other 1	1010 · Pacific Prem...	27.75	-2,120.79
Deposit	10/05/2022	Other 2	1010 · Pacific Prem...	-136.28	-2,257.07
Deposit	10/06/2022	Sani Rec	1010 · Pacific Prem...	-33.04	-2,290.11
Deposit	10/06/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,290.11
Deposit	10/06/2022	Other 1	1010 · Pacific Prem...	0.00	-2,290.11
Deposit	10/06/2022	Other 2	1010 · Pacific Prem...	0.00	-2,290.11
Deposit	10/07/2022	Sani Rec	1010 · Pacific Prem...	-70.55	-2,360.66

**Avila Beach Community Services District  
Deposits by Fund  
October 2022**

11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/07/2022	Rate Assistance	1010 · Pacific Prem...	4.73	-2,355.93
Deposit	10/07/2022	Other 1	1010 · Pacific Prem...	0.00	-2,355.93
Deposit	10/07/2022	Other 2	1010 · Pacific Prem...	-18.28	-2,374.21
Deposit	10/08/2022	Sani Rec	1010 · Pacific Prem...	-185.90	-2,560.11
Deposit	10/08/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,560.11
Deposit	10/08/2022	Other 1	1010 · Pacific Prem...	0.00	-2,560.11
Deposit	10/08/2022	Other 2	1010 · Pacific Prem...	0.00	-2,560.11
Deposit	10/09/2022	Sani Rec	1010 · Pacific Prem...	-51.37	-2,611.48
Deposit	10/09/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-2,611.48
Deposit	10/09/2022	Other 1	1010 · Pacific Prem...	0.00	-2,611.48
Deposit	10/09/2022	Other 2	1010 · Pacific Prem...	0.00	-2,611.48
Deposit	10/10/2022	Sani Rec	1010 · Pacific Prem...	-593.11	-3,204.59
Deposit	10/10/2022	Rate Assistance	1010 · Pacific Prem...	30.01	-3,174.58
Deposit	10/10/2022	Other 1	1010 · Pacific Prem...	0.00	-3,174.58
Deposit	10/10/2022	Other 2	1010 · Pacific Prem...	34.91	-3,139.67
Deposit	10/11/2022	TCF FY 22 SEP ME - Waste	1010 · Pacific Prem...	-89.46	-3,229.13
Deposit	10/11/2022	Sani Rec	1010 · Pacific Prem...	-687.66	-3,916.79
Deposit	10/11/2022	Rate Assistance	1010 · Pacific Prem...	72.28	-3,844.51
Deposit	10/11/2022	Other 1	1010 · Pacific Prem...	0.00	-3,844.51
Deposit	10/11/2022	Other 2	1010 · Pacific Prem...	0.00	-3,844.51
Deposit	10/12/2022	Sani Rec	1010 · Pacific Prem...	-4,243.85	-8,088.36
Deposit	10/12/2022	Rate Assistance	1010 · Pacific Prem...	7.50	-8,080.86
Deposit	10/12/2022	Other 1	1010 · Pacific Prem...	0.00	-8,080.86
Deposit	10/12/2022	Other 2	1010 · Pacific Prem...	149.31	-7,931.55
Deposit	10/12/2022	ACH Booked separately 9/12/22 Community Park Restrooms ...	1010 · Pacific Prem...	1,158.99	-6,772.56
Deposit	10/12/2022	ACH Booked separately 9/12/22 Community Park Restrooms ...	1010 · Pacific Prem...	871.69	-5,900.87
Deposit	10/13/2022	Sani Rec	1010 · Pacific Prem...	-465.20	-6,366.07
Deposit	10/13/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-6,366.07
Deposit	10/13/2022	Other 1	1010 · Pacific Prem...	0.00	-6,366.07
Deposit	10/13/2022	Other 2	1010 · Pacific Prem...	-38.38	-6,404.45
Deposit	10/14/2022	Sani Rec	1010 · Pacific Prem...	-2,507.81	-8,912.26
Deposit	10/14/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-8,912.26
Deposit	10/14/2022	Other 1	1010 · Pacific Prem...	0.00	-8,912.26
Deposit	10/14/2022	Other 2	1010 · Pacific Prem...	0.00	-8,912.26
Deposit	10/16/2022	Sani Rec	1010 · Pacific Prem...	-130.46	-9,042.72
Deposit	10/16/2022	Rate Assistance	1010 · Pacific Prem...	10.27	-9,032.45

**Avila Beach Community Services District  
Deposits by Fund  
October 2022**

11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/16/2022	Other 1	1010 · Pacific Prem...	0.00	-9,032.45
Deposit	10/16/2022	Other 2	1010 · Pacific Prem...	0.00	-9,032.45
Deposit	10/17/2022	Community Park Restrooms 8/29 - 9/28/22	1010 · Pacific Prem...	-668.89	-9,701.34
Deposit	10/17/2022	Sani Rec	1010 · Pacific Prem...	-5,729.33	-15,430.67
Deposit	10/17/2022	Rate Assistance	1010 · Pacific Prem...	38.74	-15,391.93
Deposit	10/17/2022	Other 1	1010 · Pacific Prem...	0.00	-15,391.93
Deposit	10/17/2022	Other 2	1010 · Pacific Prem...	0.00	-15,391.93
Deposit	10/18/2022	Sani Rec	1010 · Pacific Prem...	-14,595.91	-29,987.84
Deposit	10/18/2022	Rate Assistance	1010 · Pacific Prem...	52.52	-29,935.32
Deposit	10/18/2022	Other 1	1010 · Pacific Prem...	0.00	-29,935.32
Deposit	10/18/2022	Other 2	1010 · Pacific Prem...	208.38	-29,726.94
Deposit	10/18/2022	ACH Booked Separately 10/17/22 Community Park Restrooms...	1010 · Pacific Prem...	668.89	-29,058.05
Deposit	10/19/2022	Sani Rec	1010 · Pacific Prem...	-1,764.30	-30,822.35
Deposit	10/19/2022	Rate Assistance	1010 · Pacific Prem...	7.50	-30,814.85
Deposit	10/19/2022	Other 1	1010 · Pacific Prem...	702.60	-30,112.25
Deposit	10/19/2022	Other 2	1010 · Pacific Prem...	-702.60	-30,814.85
Deposit	10/20/2022	Sani Rec	1010 · Pacific Prem...	-43.23	-30,858.08
Deposit	10/20/2022	Rate Assistance	1010 · Pacific Prem...	8.65	-30,849.43
Deposit	10/20/2022	Other 1	1010 · Pacific Prem...	0.00	-30,849.43
Deposit	10/20/2022	Other 2	1010 · Pacific Prem...	0.00	-30,849.43
Deposit	10/21/2022	Sani Rec	1010 · Pacific Prem...	-9.79	-30,859.22
Deposit	10/21/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-30,859.22
Deposit	10/21/2022	Other 1	1010 · Pacific Prem...	0.00	-30,859.22
Deposit	10/21/2022	Other 2	1010 · Pacific Prem...	0.00	-30,859.22
Deposit	10/22/2022	Sani Rec	1010 · Pacific Prem...	-37.51	-30,896.73
Deposit	10/22/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-30,896.73
Deposit	10/22/2022	Other 1	1010 · Pacific Prem...	0.00	-30,896.73
Deposit	10/22/2022	Other 2	1010 · Pacific Prem...	0.00	-30,896.73
Deposit	10/24/2022	Sani Rec	1010 · Pacific Prem...	-79.09	-30,975.82
Deposit	10/24/2022	Rate Assistance	1010 · Pacific Prem...	15.82	-30,960.00
Deposit	10/24/2022	Other 1	1010 · Pacific Prem...	0.00	-30,960.00
Deposit	10/24/2022	Other 2	1010 · Pacific Prem...	0.00	-30,960.00
Deposit	10/25/2022	Sani Rec	1010 · Pacific Prem...	-2,689.11	-33,649.11
Deposit	10/25/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-33,649.11
Deposit	10/25/2022	Other 1	1010 · Pacific Prem...	0.00	-33,649.11
Deposit	10/25/2022	Other 2	1010 · Pacific Prem...	-6.77	-33,655.88

**Avila Beach Community Services District  
Deposits by Fund  
October 2022**

11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/26/2022	Sani Rec	1010 · Pacific Prem...	-2,134.86	-35,790.74
Deposit	10/26/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-35,790.74
Deposit	10/26/2022	Other 1	1010 · Pacific Prem...	0.00	-35,790.74
Deposit	10/26/2022	Other 2	1010 · Pacific Prem...	-4.81	-35,795.55
Deposit	10/28/2022	Sani Rec	1010 · Pacific Prem...	-743.92	-36,539.47
Deposit	10/28/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-36,539.47
Deposit	10/28/2022	Other 1	1010 · Pacific Prem...	0.00	-36,539.47
Deposit	10/28/2022	Other 2	1010 · Pacific Prem...	0.00	-36,539.47
Deposit	10/29/2022	Sani Rec	1010 · Pacific Prem...	-116.05	-36,655.52
Deposit	10/29/2022	Rate Assistance	1010 · Pacific Prem...	18.48	-36,637.04
Deposit	10/29/2022	Other 1	1010 · Pacific Prem...	0.00	-36,637.04
Deposit	10/29/2022	Other 2	1010 · Pacific Prem...	0.00	-36,637.04
Deposit	10/30/2022	Sani Rec	1010 · Pacific Prem...	-330.22	-36,967.26
Deposit	10/30/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-36,967.26
Deposit	10/30/2022	Other 1	1010 · Pacific Prem...	0.00	-36,967.26
Deposit	10/30/2022	Other 2	1010 · Pacific Prem...	0.00	-36,967.26
Deposit	10/31/2022	Sani Rec	1010 · Pacific Prem...	-144.90	-37,112.16
Deposit	10/31/2022	Rate Assistance	1010 · Pacific Prem...	10.27	-37,101.89
Deposit	10/31/2022	Other 1	1010 · Pacific Prem...	0.00	-37,101.89
Deposit	10/31/2022	Other 2	1010 · Pacific Prem...	0.00	-37,101.89
Deposit	10/31/2022	\$ 76.15 BALANCE ADJ CCs	1010 · Pacific Prem...	-38.07	-37,139.96
Total Sanitary				-37,139.96	-37,139.96
<b>Solid Waste</b>					
Deposit	10/19/2022	Waste Connections Franchise Fee SW	1010 · Pacific Prem...	-3,441.52	-3,441.52
Total Solid Waste				-3,441.52	-3,441.52
<b>Water</b>					
Deposit	10/01/2022	Water Rec	1010 · Pacific Prem...	-765.84	-765.84
Deposit	10/01/2022	Rate Assistance	1010 · Pacific Prem...	23.07	-742.77
Deposit	10/01/2022	Other 1	1010 · Pacific Prem...	0.00	-742.77
Deposit	10/01/2022	Other 2	1010 · Pacific Prem...	0.00	-742.77
Deposit	10/02/2022	Water Rec	1010 · Pacific Prem...	-102.82	-845.59
Deposit	10/02/2022	Rate Assistance	1010 · Pacific Prem...	10.70	-834.89
Deposit	10/02/2022	Other 1	1010 · Pacific Prem...	0.00	-834.89

**Avila Beach Community Services District  
Deposits by Fund  
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11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/02/2022	Other 2	1010 · Pacific Prem...	0.00	-834.89
Deposit	10/03/2022	Water Rec	1010 · Pacific Prem...	-1,188.30	-2,023.19
Deposit	10/03/2022	Rate Assistance	1010 · Pacific Prem...	46.14	-1,977.05
Deposit	10/03/2022	Other 1	1010 · Pacific Prem...	0.00	-1,977.05
Deposit	10/03/2022	Other 2	1010 · Pacific Prem...	0.00	-1,977.05
Deposit	10/04/2022	Water Rec	1010 · Pacific Prem...	-341.90	-2,318.95
Deposit	10/04/2022	Rate Assistance	1010 · Pacific Prem...	33.78	-2,285.17
Deposit	10/04/2022	Other 1	1010 · Pacific Prem...	0.00	-2,285.17
Deposit	10/04/2022	Other 2	1010 · Pacific Prem...	0.00	-2,285.17
Deposit	10/05/2022	Water Rec	1010 · Pacific Prem...	-807.98	-3,093.15
Deposit	10/05/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-3,093.15
Deposit	10/05/2022	Other 1	1010 · Pacific Prem...	0.00	-3,093.15
Deposit	10/05/2022	Other 2	1010 · Pacific Prem...	0.00	-3,093.15
Deposit	10/06/2022	Water Rec	1010 · Pacific Prem...	-102.82	-3,195.97
Deposit	10/06/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-3,195.97
Deposit	10/06/2022	Other 1	1010 · Pacific Prem...	0.00	-3,195.97
Deposit	10/06/2022	Other 2	1010 · Pacific Prem...	0.00	-3,195.97
Deposit	10/07/2022	Water Rec	1010 · Pacific Prem...	-160.50	-3,356.47
Deposit	10/07/2022	Rate Assistance	1010 · Pacific Prem...	10.70	-3,345.77
Deposit	10/07/2022	Other 1	1010 · Pacific Prem...	0.00	-3,345.77
Deposit	10/07/2022	Other 2	1010 · Pacific Prem...	0.00	-3,345.77
Deposit	10/08/2022	Water Rec	1010 · Pacific Prem...	-180.16	-3,525.93
Deposit	10/08/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-3,525.93
Deposit	10/08/2022	Other 1	1010 · Pacific Prem...	0.00	-3,525.93
Deposit	10/08/2022	Other 2	1010 · Pacific Prem...	0.00	-3,525.93
Deposit	10/09/2022	Water Rec	1010 · Pacific Prem...	-61.86	-3,587.79
Deposit	10/09/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-3,587.79
Deposit	10/09/2022	Other 1	1010 · Pacific Prem...	0.00	-3,587.79
Deposit	10/09/2022	Other 2	1010 · Pacific Prem...	0.00	-3,587.79
Deposit	10/10/2022	Water Rec	1010 · Pacific Prem...	-1,152.63	-4,740.42
Deposit	10/10/2022	Rate Assistance	1010 · Pacific Prem...	46.15	-4,694.27
Deposit	10/10/2022	Other 1	1010 · Pacific Prem...	0.00	-4,694.27
Deposit	10/10/2022	Other 2	1010 · Pacific Prem...	0.00	-4,694.27
Deposit	10/11/2022	TCF FY 22 SEP ME - IMPR # 1 - Gen . 70, Water .25, Lights .05	1010 · Pacific Prem...	-93.60	-4,787.87
Deposit	10/11/2022	Water Rec	1010 · Pacific Prem...	-472.72	-5,260.59
Deposit	10/11/2022	Rate Assistance	1010 · Pacific Prem...	184.71	-5,075.88

**Avila Beach Community Services District  
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11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/11/2022	Other 1	1010 · Pacific Prem...	0.00	-5,075.88
Deposit	10/11/2022	Other 2	1010 · Pacific Prem...	0.00	-5,075.88
Deposit	10/12/2022	Water Rec	1010 · Pacific Prem...	-7,502.97	-12,578.85
Deposit	10/12/2022	Rate Assistance	1010 · Pacific Prem...	11.54	-12,567.31
Deposit	10/12/2022	Other 1	1010 · Pacific Prem...	0.00	-12,567.31
Deposit	10/12/2022	Other 2	1010 · Pacific Prem...	0.00	-12,567.31
Deposit	10/12/2022	ACH Booked separately 9/12/22 San Juan Irrigation 6/25/22 - ...	1010 · Pacific Prem...	1,536.66	-11,030.65
Deposit	10/12/2022	ACH Booked separately 9/12/22 Front Street Irrigation 6/25/22...	1010 · Pacific Prem...	1,067.88	-9,962.77
Deposit	10/12/2022	ACH Booked separately 9/12/22 Community Park Restrooms ...	1010 · Pacific Prem...	827.48	-9,135.29
Deposit	10/12/2022	ACH Booked separately 9/12/22 Community Park Restrooms ...	1010 · Pacific Prem...	623.14	-8,512.15
Deposit	10/12/2022	ACH Booked separately 9/12/22 Community Park Restrooms ...	1010 · Pacific Prem...	1,212.12	-7,300.03
Deposit	10/13/2022	Water Rec	1010 · Pacific Prem...	-574.32	-7,874.35
Deposit	10/13/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-7,874.35
Deposit	10/13/2022	Other 1	1010 · Pacific Prem...	0.00	-7,874.35
Deposit	10/13/2022	Other 2	1010 · Pacific Prem...	0.00	-7,874.35
Deposit	10/14/2022	Water Rec	1010 · Pacific Prem...	-950.02	-8,824.37
Deposit	10/14/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-8,824.37
Deposit	10/14/2022	Other 1	1010 · Pacific Prem...	0.00	-8,824.37
Deposit	10/14/2022	Other 2	1010 · Pacific Prem...	0.00	-8,824.37
Deposit	10/16/2022	Water Rec	1010 · Pacific Prem...	0.00	-8,824.37
Deposit	10/16/2022	Rate Assistance	1010 · Pacific Prem...	-132.08	-8,956.45
Deposit	10/16/2022	Other 1	1010 · Pacific Prem...	12.37	-8,944.08
Deposit	10/16/2022	Other 2	1010 · Pacific Prem...	0.00	-8,944.08
Deposit	10/17/2022	San Juan Irrigation 8/29 - 9/28/22	1010 · Pacific Prem...	0.00	-8,944.08
Deposit	10/17/2022	Front Street Irrigation 8/29 - 9/28/22	1010 · Pacific Prem...	-8,640.48	-17,584.56
Deposit	10/17/2022	Community Park Restrooms 8/29 - 9/28/22	1010 · Pacific Prem...	-1,488.58	-19,073.14
Deposit	10/17/2022	Water Rec	1010 · Pacific Prem...	-478.90	-19,552.04
Deposit	10/17/2022	Rate Assistance	1010 · Pacific Prem...	-6,143.04	-25,695.08
Deposit	10/17/2022	Other 1	1010 · Pacific Prem...	42.75	-25,652.33
Deposit	10/17/2022	Other 2	1010 · Pacific Prem...	0.00	-25,652.33
Deposit	10/18/2022	Water Rec	1010 · Pacific Prem...	0.00	-25,652.33
Deposit	10/18/2022	Rate Assistance	1010 · Pacific Prem...	-27,024.39	-52,676.72
Deposit	10/18/2022	Other 1	1010 · Pacific Prem...	80.75	-52,595.97
Deposit	10/18/2022	Other 2	1010 · Pacific Prem...	0.00	-52,595.97
Deposit	10/18/2022	ACH Booked Separately 10/17/22 San Juan Irrigation 8/29 - 9/...	1010 · Pacific Prem...	0.00	-52,595.97
Deposit	10/18/2022	ACH Booked Separately 10/17/22 Front Street Irrigation 8/29 - ...	1010 · Pacific Prem...	8,640.48	-43,955.49
Deposit	10/18/2022		1010 · Pacific Prem...	1,488.58	-42,466.91

**Avila Beach Community Services District**  
**Deposits by Fund**  
**October 2022**

11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/18/2022	ACH Booked Separately	1010 · Pacific Prem...	478.90	-41,988.01
Deposit	10/19/2022	Water Rec	1010 · Pacific Prem...	-1,776.70	-43,764.71
Deposit	10/19/2022	Rate Assistance	1010 · Pacific Prem...	11.54	-43,753.17
Deposit	10/19/2022	Other 1	1010 · Pacific Prem...	0.00	-43,753.17
Deposit	10/19/2022	Other 2	1010 · Pacific Prem...	0.00	-43,753.17
Deposit	10/20/2022	Water Rec	1010 · Pacific Prem...	-215.92	-43,969.09
Deposit	10/20/2022	Rate Assistance	1010 · Pacific Prem...	30.42	-43,938.67
Deposit	10/20/2022	Other 1	1010 · Pacific Prem...	0.00	-43,938.67
Deposit	10/20/2022	Other 2	1010 · Pacific Prem...	0.00	-43,938.67
Deposit	10/21/2022	Water Rec	1010 · Pacific Prem...	-49.32	-43,987.99
Deposit	10/21/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-43,987.99
Deposit	10/21/2022	Other 1	1010 · Pacific Prem...	0.00	-43,987.99
Deposit	10/21/2022	Other 2	1010 · Pacific Prem...	0.00	-43,987.99
Deposit	10/22/2022	Water Rec	1010 · Pacific Prem...	-112.49	-44,100.48
Deposit	10/22/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-44,100.48
Deposit	10/22/2022	Other 1	1010 · Pacific Prem...	0.00	-44,100.48
Deposit	10/22/2022	Other 2	1010 · Pacific Prem...	0.00	-44,100.48
Deposit	10/24/2022	Water Rec	1010 · Pacific Prem...	-70.22	-44,170.70
Deposit	10/24/2022	Rate Assistance	1010 · Pacific Prem...	14.04	-44,156.66
Deposit	10/24/2022	Other 1	1010 · Pacific Prem...	0.00	-44,156.66
Deposit	10/24/2022	Other 2	1010 · Pacific Prem...	0.00	-44,156.66
Deposit	10/25/2022	Water Rec	1010 · Pacific Prem...	-865.30	-45,021.96
Deposit	10/25/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-45,021.96
Deposit	10/25/2022	Other 1	1010 · Pacific Prem...	0.00	-45,021.96
Deposit	10/25/2022	Other 2	1010 · Pacific Prem...	0.00	-45,021.96
Deposit	10/26/2022	Water Rec	1010 · Pacific Prem...	-2,556.86	-47,578.82
Deposit	10/26/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-47,578.82
Deposit	10/26/2022	Other 1	1010 · Pacific Prem...	0.00	-47,578.82
Deposit	10/26/2022	Other 2	1010 · Pacific Prem...	0.00	-47,578.82
Deposit	10/28/2022	Water Rec	1010 · Pacific Prem...	-844.02	-48,422.84
Deposit	10/28/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-48,422.84
Deposit	10/28/2022	Other 1	1010 · Pacific Prem...	0.00	-48,422.84
Deposit	10/28/2022	Other 2	1010 · Pacific Prem...	0.00	-48,422.84
Deposit	10/29/2022	Water Rec	1010 · Pacific Prem...	-131.69	-48,554.53
Deposit	10/29/2022	Rate Assistance	1010 · Pacific Prem...	15.64	-48,538.89
Deposit	10/29/2022	Other 1	1010 · Pacific Prem...	0.00	-48,538.89



Avila Beach Community Services District  
 Deposits by Fund  
 October 2022

11/02/22

Type	Date	Memo	Split	Amount	Balance
Deposit	10/29/2022	Other 2	1010 · Pacific Prem...	0.00	-48,538.89
Deposit	10/30/2022	Water Rec	1010 · Pacific Prem...	-316.42	-48,855.31
Deposit	10/30/2022	Rate Assistance	1010 · Pacific Prem...	0.00	-48,855.31
Deposit	10/30/2022	Other 1	1010 · Pacific Prem...	0.00	-48,855.31
Deposit	10/30/2022	Other 2	1010 · Pacific Prem...	0.00	-48,855.31
Deposit	10/31/2022	Water Rec	1010 · Pacific Prem...	-226.54	-49,081.85
Deposit	10/31/2022	Rate Assistance	1010 · Pacific Prem...	12.37	-49,069.48
Deposit	10/31/2022	Other 1	1010 · Pacific Prem...	0.00	-49,069.48
Deposit	10/31/2022	Other 2	1010 · Pacific Prem...	0.00	-49,069.48
Deposit	10/31/2022	\$ 76.15 BALANCE ADJ CCS	1010 · Pacific Prem...	-38.08	-49,107.56
Total Water				-49,107.56	-49,107.56
<b>TOTAL</b>				<b>-90,912.26</b>	<b>-90,912.26</b>

Avila Beach Community Services District  
**Checks by Fund w/Accounts**  
 October 2022

11/02/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	10/02/2022	EFT	GetStreamline.com / Di...	monthly ABCSD Streamline	6170 · Website	200.00	200.00
Check	10/03/2022	3322	Bradley Hagemann	Inv 1196 Sept 11 - 24, 2022 Contract Labo...	6506 · Contract Labor ...	3,000.00	3,200.00
Check	10/05/2022	EFT	Caltronics Business Sys...	merchant cc fees	6550 · Operating Sup...	36.86	3,236.86
Check	10/05/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	11.11	3,247.97
Check	10/05/2022		Paymenttech	Amex	5120 · Chase Paymen...	15.61	3,263.58
Check	10/05/2022		American Express Disc...	merchant cc fees	5110 · Amex	11.00	3,274.58
Check	10/06/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	10.02	3,284.60
Check	10/07/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.38	3,285.98
Check	10/10/2022	EFT	Cal Tec Computers	computer repairs	6524 · Equip. Rep. & M...	40.00	3,325.98
Check	10/11/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	3.40	3,329.38
Check	10/11/2022	EFT	InvoiceCloud	Invoice Cloud merchant fees	5140 · Invoice Cloud	455.65	3,785.03
Check	10/11/2022		Brezden Pest		6542 · Maintenance	70.00	3,855.03
Check	10/12/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.76	3,856.79
Check	10/12/2022		Service Fee	Public Works 805-781-5252 TNUS atm d...	8245e · WWTP Const...	10.65	3,867.44
Check	10/12/2022		Service Fee	Public Works 805-781-5252 TNUS atm d...	8245e · WWTP Const...	25.47	3,892.91
Check	10/13/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.12	3,894.03
Check	10/13/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.18	3,895.21
Check	10/13/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	2.58	3,897.79
Check	10/13/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	4.21	3,902.00
Check	10/17/2022		Staples	merchant cc fees	6143 · Supplies, Office	61.88	3,963.88
Check	10/17/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	2.75	3,966.63
Check	10/19/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.08	3,967.71
Check	10/20/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	4.02	3,971.73
Check	10/20/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	88.30	4,060.03
Check	10/21/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	190.38	4,250.41
Check	10/24/2022	EFT	PG&E	100 San Luis St.	6590 · Utilities	101.52	4,351.93
Check	10/25/2022	3334	Nikki Engle Bookkeeping	10/5/22 Inv. 3172 Bookkeeping	6102 · Accounting	330.00	4,681.93
Check	10/25/2022	3334	Nikki Engle Bookkeeping	10/12/22 Inv. 3172 Bookkeeping	6102 · Accounting	300.00	4,981.93
Check	10/25/2022	3335	Calif Special Districts A...	Annual Dues 2023	6120 · Dues & Subscri...	6,183.00	11,164.93
Check	10/25/2022	3336	Perez Gardening Service	Inv. 29226 10/15/22 October Services	6542 · Maintenance	47.25	11,212.18
Check	10/25/2022	3338	Fedak & Brown, LLP	FY 2022-23 Audit services during Sept 2022	6103 · Accounting Audit	4,466.00	15,678.18
Check	10/25/2022	3343	Creative Technologies, I...	Customer Number 849 Inv. 7732 10/13/22 ...	6142 · Postage & Ship...	172.02	15,850.20
Check	10/25/2022	EFT	Spectrum	Acct #: 8245100980033571	6585 · Telephone / Int...	229.95	16,080.15
Check	10/25/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.20	16,081.35
Check	10/26/2022		Staples		6143 · Supplies, Office	53.07	16,134.42
Check	10/26/2022		Staples		6143 · Supplies, Office	75.06	16,209.48
Check	10/27/2022		Paymenttech	merchant cc fees	5120 · Chase Paymen...	1.26	16,210.74
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 9/16 - 9/30/22	2250 · PERS Liability	231.40	16,442.14
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 9/16 - 9/30/22	5256 · PERS Co Pd K...	32.84	16,474.98
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 10/16 - 10/31/22	2250 · PERS Liability	231.40	16,706.38

Avila Beach Community Services District  
**Checks by Fund w/Accounts**  
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11/02/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 10/16 - 10/31/22	5256 · PERS Co Pd K...	32.84	16,739.22
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 10/1 - 10/15/22	2250 · PERS Liability	218.60	16,957.82
Check	10/27/2022	EFT	Public Employees Retir...	Kristi 10/1 - 10/15/22	5256 · PERS Co Pd K...	31.09	16,988.91
Check	10/31/2022		Staples		6143 · Supplies, Office	73.46	17,062.37
Check	10/31/2022		Staples		6143 · Supplies, Office	84.59	17,146.96
Total General / Admin						17,146.96	17,146.96
<b>Lights</b>							
Check	10/03/2022	EFT	PG&E	Town Lights acct # 0690976984-3	6590 · Utilities	446.32	446.32
Check	10/03/2022	EFT	PG&E	Colony Lights acct # 5992155362-0	6590 · Utilities	117.30	563.62
Check	10/24/2022	EFT	PG&E	Front St. Lights acct# 5796765606-7	6590 · Utilities	311.12	874.74
Check	10/31/2022	EFT	PG&E	Colony Lights acct # 5992155362-0	6590 · Utilities	117.30	992.04
Total Lights						992.04	992.04
<b>Sanitary</b>							
Check	10/03/2022	3322	Bradley Hagemann	Contract Labor Sani System	6507 · Contract Labor ...	1,950.00	1,950.00
Check	10/03/2022	EFT	South County Sanitary ...	Acct. Number 4120-3104357 2 Yd Dumpster	6590 · Utilities	170.41	2,120.41
Check	10/03/2022	EFT	AT&T	acct # 805 595-9416 904 5	6585 · Telephone / Int...	199.86	2,320.27
Check	10/12/2022		SLO County Public Works	driveway encroachment permit	8245e · WWTP Const...	1,084.00	3,404.27
Check	10/12/2022		SLO County Public Works	utilities encroachment permit	8245e · WWTP Const...	453.00	3,857.27
Check	10/17/2022	EFT	AT&T	acct # 287272916182	6585 · Telephone / Int...	23.50	3,880.77
Check	10/18/2022	EFT	AT&T	acct # x 0885 Internet	6585 · Telephone / Int...	58.85	3,939.62
Check	10/24/2022	EFT	PG&E	3rd & San Fran St. pump	6590 · Utilities	3,293.86	7,233.48
Check	10/24/2022	EFT	PG&E	Lift Station acct# 6338432238-2	6590 · Utilities	54.20	7,287.68
Check	10/25/2022	3339	Brenntag Pacific, Inc.	BPI278479 9/29/22	6503 · Chemicals	1,252.79	8,540.47
Check	10/25/2022	3339	Brenntag Pacific, Inc.	BPI279849 10/6/22	6503 · Chemicals	907.37	9,447.84
Check	10/25/2022	3339	Brenntag Pacific, Inc.	BPI282104 10/16/22	6503 · Chemicals	602.52	10,050.36
Check	10/25/2022	3340	Wallace Group, Inc.	Inv. 57298 Project #: 0245-0014 10/7/22	8245d · WWTP Walla...	1,550.00	11,600.36
Check	10/25/2022	3341	Abalone Coast Analytic...	Statement: 5903 10/5/22	6540 · Lab Tests	5,548.00	17,148.36
Check	10/25/2022	3342	Oliveria Environmental ...	County Permit Modifications & Fees for W ...	8245 · WWTP Improv...	805.00	17,953.36
Check	10/31/2022	EFT	AT&T	acct # 805 595-9416 904 5	6585 · Telephone / Int...	197.85	18,151.21
Total Sanitary						18,151.21	18,151.21

Avila Beach Community Services District  
**Checks by Fund w/Accounts**  
 October 2022

11/02/22

Type	Date	Num	Name	Memo	Account	Amount	Balance
<b>Water</b>							
Check	10/03/2022	3322	Bradley Hagemann	Contract Labor Water System	6507 · Contract Labor ...	1,200.00	1,200.00
Check	10/24/2022	EFT	PG&E	1717 Cave Landing Rd.	6590 · Utilities	139.21	1,339.21
Check	10/25/2022	3337	Dept of Environment He...	Inv. #: IN01386963 Cross Connections	6555 · Permits & Fees	108.40	1,447.61
Total Water						1,447.61	1,447.61
<b>TOTAL</b>						<b>37,737.82</b>	<b>37,737.82</b>



# FLUID RESOURCE MANAGEMENT

OPERATIONS . MAINTENANCE . MECHANICAL  
 2385 Precision Drive  
 Arroyo Grande, CA 93420

# Statement

Date
11/2/22

Phone # 805.597.7100 Fax # 805.597.7171

California Certified Small Business #1120142

To:
Avila Beach Community Services District P.O. Box 309 100 San Luis Street Avila Beach, CA 93424

Amount Due	Amount Enc.
\$127,057.61	

Date	Transaction	Amount	Balance
08/31/22	348F11001 Monthly OPS/Maint- INV #F22187. Orig. Amount \$21,295.82.	21,295.82	21,295.82
09/30/22	INV #F22324. Orig. Amount \$21,285.38.	21,285.38	42,581.20
10/31/22	INV #F22378. Orig. Amount \$21,274.94.	21,274.94	63,856.14
08/31/22	348F11001 Monthly OPS/Maint:348FW11001 Water:348AW17001 Add Services water- INV #A22223. Orig. Amount \$1,609.94.	1,609.94	65,466.08
09/30/22	INV #A22331. Orig. Amount \$319.45.	319.45	65,785.53
09/16/22	348F11001 Monthly OPS/Maint:348FWW11001 Wastewater:348AWW17002 Add Services Wastewater- INV #A22224. Orig. Amount \$990.67.	990.67	66,776.20
09/30/22	INV #A22332. Orig. Amount \$1,530.61.	1,530.61	68,306.81
09/16/22	348TWW21001 Plant Expansion Coordination- INV #T22241. Orig. Amount \$5,318.21.	5,318.21	73,625.02
10/13/22	INV #T22364. Orig. Amount \$1,523.15.	1,523.15	75,148.17
09/19/22	W22052 Lift Station HMBP Update- INV #W22052. Orig. Amount \$350.00.	350.00	75,498.17
09/19/22	W22058 FFR pump install- INV #W22058. Orig. Amount \$1,458.95.	1,458.95	76,957.12
09/19/22	W22068 Replace HOA switch and contact- INV #W22068. Orig. Amount \$6,799.32.	6,799.32	83,756.44
09/30/22	INV #W22068-1. Orig. Amount \$309.91.	309.91	84,066.35

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
55,131.16	49,020.69	22,905.76	0.00	0.00	\$127,057.61



# FLUID RESOURCE MANAGEMENT

OPERATIONS . MAINTENANCE . MECHANICAL

2385 Precision Drive  
Arroyo Grande, CA 93420

# Statement

Date
11/2/22

Phone # 805.597.7100 Fax # 805.597.7171

California Certified Small Business #1120142

To:
Avila Beach Community Services District P.O. Box 309 100 San Luis Street Avila Beach, CA 93424

Amount Due	Amount Enc.
\$127,057.61	

Date	Transaction	Amount	Balance		
09/19/22	W22069 Low Chlorine Alarm Dosing Chamber- INV #W22069. Orig. Amount \$1,004.98.	1,004.98	85,071.33		
09/22/22	W22083 Install new air scrubber- INV #W22083. Orig. Amount \$3,091.47.	3,091.47	88,162.80		
09/22/22	W22129 Call out for Alarm on Generator- INV #W22129. Orig. Amount \$496.64.	496.64	88,659.44		
09/22/22	W22135 Secondary Sed #1 Diagnosis- INV #W22135. Orig. Amount \$4,550.82.	4,550.82	93,210.26		
09/22/22	W22136 FFR drive bearing diagnosis- INV #W22136. Orig. Amount \$1,514.28.	1,514.28	94,724.54		
10/25/22	W22147 CCC isolation valve replacement- INV #W22147. Orig. Amount \$9,580.25.	9,580.25	104,304.79		
10/25/22	W22158 1st. Street booster system trouble- INV #W22158. Orig. Amount \$7,255.22.	7,255.22	111,560.01		
10/24/22	W22248 09-2022 Receiving Water Sampling- INV #W22248. Orig. Amount \$1,288.08.	1,288.08	112,848.09		
10/27/22	W22257 CCC Wood Replacement- INV #W22257. Orig. Amount \$9,421.98.	9,421.98	122,270.07		
	W22274 Recirculation Pump 1 Diagnosis-				
CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
55,131.16	49,020.69	22,905.76	0.00	0.00	\$127,057.61



# FLUID RESOURCE MANAGEMENT

OPERATIONS . MAINTENANCE . MECHANICAL

2385 Precision Drive  
Arroyo Grande, CA 93420

# Statement

Date
11/2/22

Phone # 805.597.7100 Fax # 805.597.7171

California Certified Small Business #1120142

To:
Avila Beach Community Services District P.O. Box 309 100 San Luis Street Avila Beach, CA 93424

Amount Due	Amount Enc.
\$127,057.61	

Date	Transaction	Amount	Balance		
10/28/22	INV #W22274. Orig. Amount \$3,498.26.	3,498.26	125,768.33		
10/25/22	W22299 Daqconnect troubleshooting and fix- INV #W22299. Orig. Amount \$437.64.	437.64	126,205.97		
10/28/22	W22307 Emergency response for burglary- INV #W22307. Orig. Amount \$351.64.	351.64	126,557.61		
10/28/22	W22376 SCADA Alarming Issues- INV #W22376. Orig. Amount \$500.00.	500.00	127,057.61		
<b>CURRENT</b>	<b>1-30 DAYS PAST DUE</b>	<b>31-60 DAYS PAST DUE</b>	<b>61-90 DAYS PAST DUE</b>	<b>OVER 90 DAYS PAST DUE</b>	<b>Amount Due</b>
55,131.16	49,020.69	22,905.76	0.00	0.00	\$127,057.61






**AVILA BEACH**  
**COMMUNITY SERVICES DISTRICT**  
Post Office Box 309, Avila Beach, CA. 93424

**MEMORANDUM**

TO: Board of Directors

FROM: Brad Hagemann, General Manager 

DATE: November 8, 2022

SUBJECT: General Manager/District Engineer Report

**Zone 3 Technical Advisory Committee**

The Zone 3 Technical Advisory Committee last met on October 12, 2022. The agenda the agenda packet for the October 12<sup>th</sup> meeting is included as an attachment to the staff report. As of this writing, the Lopez reservoir is at 22.8% of capacity with 11,240 AF in storage. As noted on the attachments, we anticipate hitting the 10,000 AF storage level around the end of the year. Most Zone 3 subcontractors are using their non-Lake Lopez supplies (i.e., State Water or groundwater) in order to maximize the amount of water remaining in the Lake.

On another water supply related topic, on October 26, staff attended a meeting of the Countywide Water Action Team. The Agenda packet from the meeting is provided as an attachment to this Staff Report. The main point of the meeting was for County staff to provide a summary of the Board of Supervisors actions taken at their October 18, 2022, meeting. The Supervisors adopted a Resolution authorizing staff to proceed with developing a DESAL plan in coordination with other water purveying agencies (including Avila Beach CSD). At the December Board meeting, staff will bring a Resolution for Board consideration that will approve District staff participation in the DESAL plan. No funding will be required from the participating agencies at this first phase.

**Wastewater Treatment Plant Project Status Report**

During the month of October the contractors have focused on grading and basing the areas that will be paved, installation of the new electrical conduit and preparing the pads for the new electrical switchgear. The County Public Works Department issued the Encroachment permits on October 11<sup>th</sup>. The contractor installed the pipelines under Avila Beach Drive for electrical power and communications on October 20<sup>th</sup>. The MBR tanks, EQ tank and Sludge tank were installed on November 1<sup>st</sup> without any issues. The major milestones for November include "fit up" of the newly landed MBR, EQ and Sludge tanks, installation of electrical conduit and pulling electrical wire and final grading and paving. Staff will share some photos and video of the November 1<sup>st</sup> installation at the Board meeting.

**Landscape Maintenance for Town Entry Point at San Miguel Street**

In 2008, the San Luis Obispo County Public Works Department issued an Encroachment Permit to the Avila Beach Civic Association to install and maintain a new Avila Beach Entry sign and associated landscaping at the corner of San Miguel Street and Avila Beach Drive. I presume funding for the sign and landscape was provided by a grant from the Avila Beach Foundation. The County recently contacted the District and indicated that they would like to re-issue the Encroachment Permit to the Community Services District. I think this is a reasonable request and I advised the County that I would solicit input from the Board of Directors before the County re-issued the Encroachment permit. Staff anticipates that a minimal amount of funding (\$300 - \$400 per year) will be needed to maintain the existing sign and established landscape.

**ZONE 3**  
**TECHNICAL ADVISORY COMMITTEE**  
**Wednesday October 12, 2022**  
**9:00 - 11:00 am**

**Agenda**

Phone line: +1 (646) 749-3122

Access Code: 617-462-197

**OR**

Webinar: <https://global.gotomeeting.com/join/617462197>

<b>1. Announcements</b>	All
<b>2. General Operations and Water Report</b> <ul style="list-style-type: none"><li>• Summary Notes – September</li><li>• Monthly Operations Report – September</li><li>• Lopez Storage Projections – September</li></ul>	David
<b>3. Current Reservoir Conditions</b>	David (Verbal)
<b>4. Capital Projects Update</b>	David
<b>5. Downstream Releases</b>	David
<b>6. Board Items for 10/18/2022</b> <ul style="list-style-type: none"><li>• State Water</li><li>• Cloud Seeding</li></ul>	David
<b>7. Future Agenda items?</b> <ul style="list-style-type: none"><li>• Project Updates</li><li>• HCP/Instream Studies</li><li>• Zone 3 Boundary Change</li></ul>	All

Attachments:

- A. Summary Notes - September
- B. Lopez Monthly Operations Report – September
- C. Lopez Storage Projections Chart – September
- D. Capital Projects Update

***Next Meeting Date: November 9, 2022***

## ZONE 3

### TECHNICAL ADVISORY COMMITTEE

WEDNESDAY September 14, 2022 (9:00-11:00 AM)

Via GotoMeeting

#### SUMMARY NOTES – DRAFT

Attendees via GoTo Meeting: Shane Taylor (Arroyo Grande), Will Clemens (OCSD), Brad Hagemann (ABCSD), Jim Garing, John Wallace, David Spiegel (PW Dept), Katie Franco (PW Dept.), Francesca Devlin (PW Dept)

#### 1. Announcements

##### • Central Coast Blue

- Shane Taylor announces a Joint City Council Meeting on September 15, 2022 with Pismo Beach, Grover Beach, and Arroyo Grande to discuss moving forward with Central Coast Blue desalination plant.
- Will Clemens announces OCSD contract will go to their board on September 14, 2022.
- Preliminary steps to exchange 1,000 AF with Santa Barbara County is going to the Board of Supervisors on October 18, 2022, along with several other State Water Project items.

#### 2. General Operations and Water Supply Report

- Comment on August Meeting Notes: John expressed concerns regarding the Tesla Battery Storage delays, and added that John would like to help make headway with PG&E.
  - David stated the permit to operate hasn't been issued due to capacity restraints on PG&E infrastructure in need of upgrades, which connects to Lopez Water Treatment Plant.
- David Spiegel reviewed the Monthly Operations Report.
  - Grover Beach is still using a lot of water; they need to cut back more than they currently are.
- David Spiegel reviewed the Lopez Storage Projections.
  - The 10,000 AF trigger point continues to extend due to water conservation efforts and minimizing downstream releases. It was originally anticipated for September, and it's been extended into approximately November to December.

#### 3. Current Reservoir Conditions

- David Spiegel reported the Elevation = 460.44 ft, Storage = 11,904.4 AF @ 24.1% Capacity, rainfall to date since July 1, 2021 is 0.0 in, WTP at 3.65 MGD, SWP at 1.45 MGD, Downstream Releases = 1.9 MGD.

#### 4. Capital Projects Updates

##### • Tesla Battery Storage (No Change)

- Doing Startup testing to be prepared for PGE approval of plan to operate (PTO)
- Budget – Free

##### • Spillway Assessment and Investigation (No Change)

- Consultant is preparing response to DSOD workplan comments. Draft response expected by 9/16/22.
- Remainder of project ~ minimum of \$300,000

##### • Geotechnical Testing & Seismic Alternatives Study of Terminal Reservoir Dam

- DSOD completed workplan review process.
- Final workplan under GEI review.
- Budget ~\$500,000

- **Lopez WTP Safety Upgrades (No Change)**
  - Staff are looking into additional consultants to do a lifeline system within the membrane building.
  - Multiple consultants have reviewed the project, but none have quoted the project.
  - Budget ~\$53,000
  
- **Cathodic Protection Repair Project (No Change)**
  - Preparing BID documents
  - Submitted encroachment permit applications
  - Obtained authorization from the Board of Supervisors to advertise the project
  - Plan to advertise the project by the end of October.
  - Need Additional \$160,000 this fiscal year
  - Budget ~\$449,933
  
- **Equipment Storage Building**
  - Bids came in significantly over budget. Installing an equipment storage building is currently infeasible.
  - Budget ~\$90,000
  
- **CO2 Injection System (No Change)**
  - Construction plans at 100%, going out to bid in the next few weeks
  - Budget ~\$256,000
  
- **Sludge Bed Curtain Wall Rehabilitation (No Change)**
  - ~\$50,000 per initial quote
  
- **Chlorine Dioxide Bulk Storage Tank**
  - PO issued for equipment
  - Tank delivery between 09/30/22 – 10/14/22
  - Budget ~\$47,308.51

## 5. Recent Power Outage

- David discusses recent power outages; it was determined the Universal Power Supply to the SCADA computer had reached the end of its life. When the power went out, the computer went down. The generator kicked on and powered up, everything at the plant tried to turn back on and was blowing the 600amp breaker. We will reconfigure SCADA logic to prevent this from happening during future power outages.

## 6. Cloud Seeding Study SB County RFP

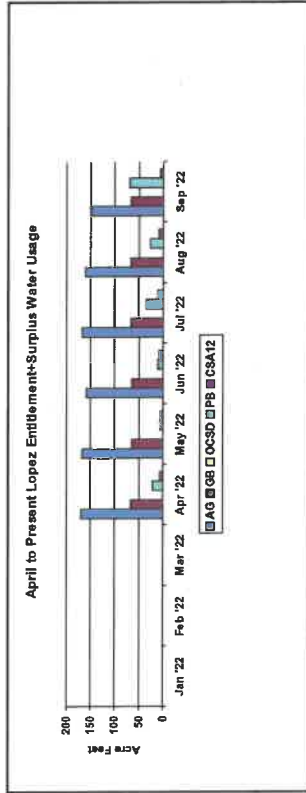
- David was contacted by Santa Barbara County Water Agency regarding an RFP for Zone 3 joining their Precipitation Enhancement Program. David will be bringing the budget to the TAC for the next budget season soon and would like to know if we should budget for this program. The program would provide data that could help improve cloud seeding operations and increase rainfall by determining if modifications are necessary to seeding sites, and if so, where, and how. David will have a Staff Report prepared by October or November TAC meeting.

## 7. Future Agenda Items

**Next Meeting October 12, 2022**

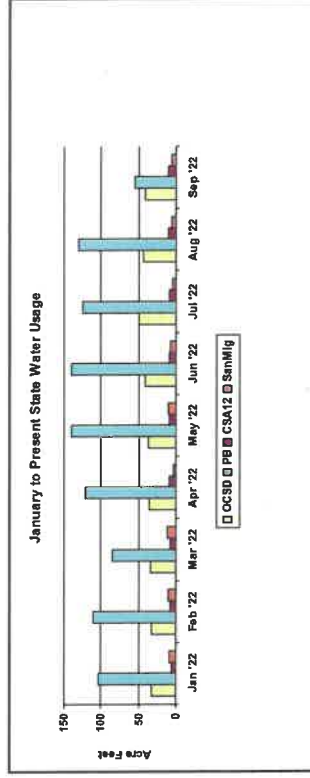
# San Luis Obispo County Flood Control and Water District Zone 3 - Lopez Project - Monthly Operations Report September, 2022

Contractor	Lopez Water Deliveries										State Water Deliveries															
	Entl.			Surplus Water Declared			Surplus Requested			Total Available Water			This Month			April to Present			January to Present							
	Entl.	Surplus Declared	Surplus Requested	Total Available	Entitlement Usage	Surplus Usage	Surplus Usage	Entitlement %	Surplus %	Surplus %	Usage	Entitlement %	Surplus %	Surplus %	Usage	Entitlement %	Surplus %	Surplus %	Usage	% of Annual Request	SWP Deliveries	Change in Storage	Usage	% of Annual Request	SWP Deliveries	Total Water Deliveries This Month
Arroyo Grande	1832	742.00	742.00	2574	148.62	8.1%	0.00	0.0%	0.0%	0.00	973.42	53.1%	0.00	0.0%	0.00	37.8%	0.0%	0.00	750	41.74	5.6%	349.52	46.6%	148.62	41.74	
Oceano CSD	242.4	375.00	375.00	617	0.00	0.0%	0.00	0.0%	0.0%	0.00	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.0%	0.00	1240	55.00	4.4%	1008.91	81.4%	67.02	67.02	
Grover Beach	640	204.00	204.00	844	67.02	10.5%	0.00	0.0%	0.0%	397.88	62.2%	0.00	0.0%	0.0%	397.88	47.1%	0.0%	0.00	96	9.50	9.9%	72.83	75.9%	15.98	15.98	
Pismo Beach	713.6	1048.00	1048.00	1762	70.50	9.9%	0.00	0.0%	0.0%	169.46	23.7%	0.00	0.0%	0.0%	169.46	9.6%	0.0%	0.00	120	5.68	4.7%	64.20	53.5%	5.68	5.68	
CSA 12	196	230.00	230.00	426	6.48	3.3%	0.00	0.0%	0.0%	46.31	23.6%	0.00	0.0%	0.0%	46.31	10.9%	0.0%	0.00	2206	111.92	5.1%	144	67.8%	1737.00	404.54	
<b>Total</b>	<b>3624</b>	<b>2599.00</b>	<b>2599.00</b>	<b>6223</b>	<b>292.62</b>	<b>8.1%</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1587.07</b>	<b>43.8%</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1587.07</b>	<b>25.5%</b>	<b>0.0%</b>	<b>0.00</b>	<b>2206</b>	<b>111.92</b>	<b>5.1%</b>	<b>144</b>	<b>67.8%</b>	<b>1737.00</b>	<b>404.54</b>	
																						<b>This Month Stored State Water</b>	<b>869.28</b>		<b>This Month Stored State Water</b>	<b>901.36</b>



Note: Deliveries are in acre-feet. One acre foot = 325, 850 gallons or 43, 560 cubic feet. Safe yield is 8,730 acre-ft

Lopez Dam Operations	This Month	Year to Date
Lake Elevation (full at 522.37 feet)	459.8	-62.57
Storage (full at 49200 acre feet)	11686	23.8%
Rainfall	2.62	2.62
Downstream Release (4200 acre feet/year)	185.36	1100.81
Spillage (acre feet)	0	0.00

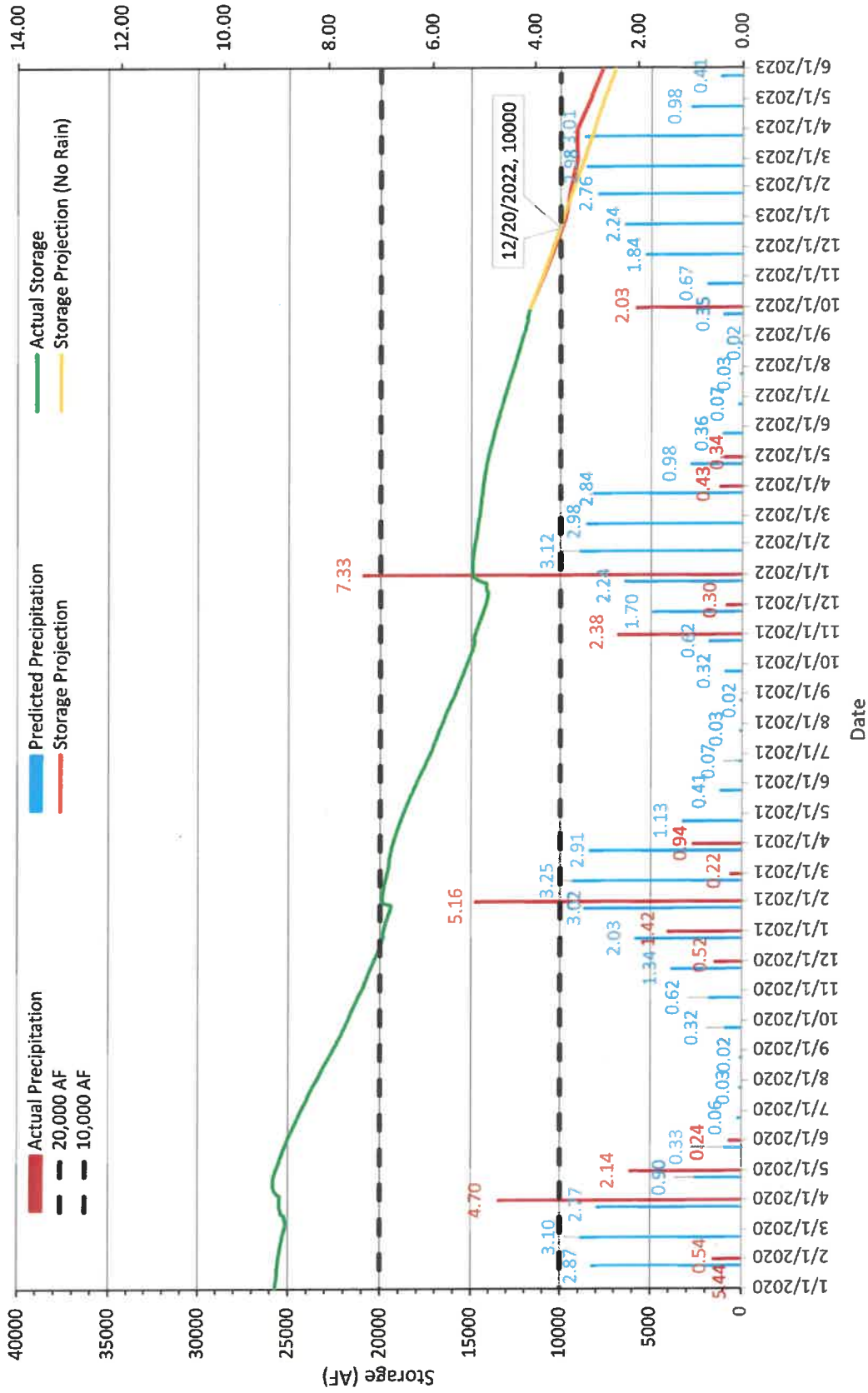


"Year to Date" is January to present for State water, April to present for Lopez deliveries, and July to present for rainfall.

**Comments:**

- Oceano supplied water to Canyon Crest via Arroyo Grande's Edna turn out. A total of 1.71 AF delivered to Canyon Crest was added to Oceano's water usage this month and 1.71 AF was subtracted from Arroyo Grande's usage this month.
- Lopez Water Deliveries are now operated under the Low Reservoir Response Plan (LRRP). On July 21, 2022 AC endorsed a 20% entitlement reduction (retrospective to April 2022) in anticipation of reaching the 10,000 AF trigger of the LRRP. Entitlements shown represent a 20% reduction.
- Surplus water shown is actually "Carry Over" water as designated in the LRRP.
- On April 2022, the County presented the Stored State Water minus evaporation losses dating back to the January 1, 2015 water recharacterization. On December 31, 2021 the calculated Stored State Water minus evaporation losses was 659.82 AF. Evaporation losses will be presented annually.

# LOPEZ RESERVOIR STORAGE PROJECTION



**Notes:**  
 Reservoir Storage = Current Storage + Inflow - Outflow  
 Outflow = Agency Usage + Downstream Releases  
 Agency Usage: is based on 2010-2021 average monthly deliveries  
 Predicted Inflow: is dependent on the predicted rainfall obtained from longrangeweather.com  
 Inflow is affected by antecedent soil conditions and factored into the model. Rainstorms will produce less inflow during the rainy season when the soil is saturated.  
 The **Storage Projection Model** is based on a polynomial regression (concave in shape). The (concave) **Storage Projection Graph** will fall below the (linear) **Storage Projection with No Rain Graph** during months of low predicted rainfall.



## ZONE 3 Lopez Project

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San Luis Obispo County Flood Control and Water Conservation District

**TO:** Zone 3 Technical Advisory Committee  
**FROM:** David Spiegel, PE  
**DATE:** October 12, 2022  
**SUBJECT:** Zone 3 Projects Update

### Project Updates:

- Tesla Battery Storage (No Change)
  - Doing Startup testing to be prepared for PGE approval of plan to operate (PTO)
  - Budget – Free
- Spillway Assessment and Investigation (No Change)
  - Consultant is preparing response to DSOD workplan comments. Draft response expected by 9/16/22.
  - Remainder of project ~ minimum of \$300,000
- Geotechnical Testing & Seismic Alternatives Study of Terminal Reservoir Dam (No Change)
  - DSOD completed workplan review process.
  - Final workplan under GEI review.
  - Budget ~\$500,000
- Lopez WTP Safety Upgrades (No Change)
  - Staff are looking into additional consultants to do a lifeline system within the membrane building.
  - Multiple consultants have reviewed the project, but none have quoted the project.
  - Budget ~\$53,000
- Cathodic Protection Repair Project
  - Preparing BID documents
  - Submitted encroachment permit applications
  - Obtained authorization from the Board of Supervisors to advertise the project
  - Plan to advertise the project by the end of October.
  - Need Additional \$160,000 this fiscal year
  - Budget ~\$449,933
- Equipment Storage Building (To Be Cancelled)
  - Bids came in significantly over budget. Installing an equipment storage building is currently infeasible.





## ZONE 3 Lopez Project

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San Luis Obispo County Flood Control and Water Conservation District

- Budget ~\$90,000
- CO2 Injection System (No Change)
  - Construction plans at 100%, going out to bid in the next few weeks
  - Budget ~\$256,000
- Sludge Bed Curtain Wall Rehabilitation (No Change)
  - ~\$50,000 per initial quote
- Chloride Dioxide Bulk Storage Tank (No Change)
  - PO issued for equipment
  - Tank delivery between 9/30/22 – 10/14/22
  - Budget ~\$47,309.51

### **Completed Projects**

- Lopez Water Treatment Plant Rack 1 Membrane Replacement



**Countywide Water Action Team  
Meeting Agenda  
October 26 at 1:30 PM to 3:00 PM**

**In-person: First Floor (Room D161-162), New Government Center, SLO  
Or virtual via Zoom (see meeting invite for call-in details & link)**

**Meeting ID: 854 0692 3373; Passcode: 354003**

**<https://us06web.zoom.us/j/85406923373?pwd=UnBKTd5MkNYQ2JLMkdyK2FBMTFIZz09>**

***Maximum Beneficial Use for Mutual Benefit - Infrastructure for Resiliency - Meaningful Conflict Resolution***

- |   |                |
|---|----------------|
| <b>1) Welcome/Introductions</b>                     | <b>1:30 PM</b> |
| <b>2) DESAL Plan – Request for Action</b>           | <b>1:35 PM</b> |
| a) Update from 10/18 BOS Item                       |                |
| b) Request for agencies to adopt resolutions        |                |
| c) Approach to engaging different stakeholder types |                |
| <b>3) County/District Efforts Update</b>            | <b>2:15 PM</b> |
| a) Regional Efforts                                 |                |
| b) Master Water Report Update                       |                |
| <b>4) Closing / next steps</b>                      | <b>2:50 PM</b> |
| <b>5) Adjourn</b>                                   | <b>3:00 PM</b> |



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Public Works		(2) MEETING DATE 10/18/2022		(3) CONTACT/PHONE Angela Ford, Supervising Water Resources Engineer (805)781-5139	
(4) SUBJECT Submittal of a resolution authorizing staff to proceed with developing the Desalination Executable Solution and Logistics Plan in coordination with other participating water-purveying agencies and stakeholders and authorizing the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board of Supervisors for grant award approval. All Districts.					
(5) RECOMMENDED ACTION It is recommended that the Board, acting as the Board of Supervisors for the San Luis Obispo County Flood Control and Water Conservation District (District) to adopt the attached resolution authorizing staff to proceed with developing the Desalination Executable Solution and Logistics (DESAL) Plan in coordination with other participating water-purveying agencies and stakeholders and authorizing the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board of Supervisors for grant award approval.					
(6) FUNDING SOURCE(S) SLO County Flood Control and Water Conservation District		(7) CURRENT YEAR FINANCIAL IMPACT N/A		(8) ANNUAL FINANCIAL IMPACT N/A	
(9) BUDGETED? Yes					
(10) AGENDA PLACEMENT <input type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input checked="" type="checkbox"/> Board Business (Time Est. 30 min)					
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A					
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A				(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A		(15) BUSINESS IMPACT STATEMENT? No		(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date 11/16/22, #35; 8/25/15, #16	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute					
(18) SUPERVISOR DISTRICT(S) All Districts					

Reference: 22.125



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: Public Works  
Angela Ford, Supervising Water Resources Engineer

VIA: Courtney Howard, Water Resources Division Manager  
Kate Ballantyne, Deputy Director of Public Works

DATE: 10/18/2022

SUBJECT: Submittal of a resolution authorizing staff to proceed with developing the Desalination Executable Solution and Logistics Plan in coordination with other participating water-purveying agencies and stakeholders and authorizing the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board of Supervisors for grant award approval. All Districts.

### **RECOMMENDATION**

It is recommended that the Board, acting as the Board of Supervisors for the San Luis Obispo County Flood Control and Water Conservation District (District) to adopt the attached resolution authorizing staff to proceed with developing the Desalination Executable Solution and Logistics (DESAL) Plan in coordination with other participating water-purveying agencies and stakeholders and authorizing the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board of Supervisors for grant award approval.

### **DISCUSSION**

Water is critical to the health and well-being of the people, economy, and environment and the District has an important role in ensuring our county's water supplies are adequate and able to respond to, and accommodate, change while continuing to meet the many various needs. In the county, existing conditions and future projections indicate that water security is decreasing as demands increase and available supplies and their reliability decrease. Over the past decade, the Board has expressed interest in desalination as a water supply opportunity and, on November 16, 2021, as the statewide drought continues, the Board identified water resilience and desalination as a top priority.

## *Water Supplies, Demand and Outlook*

On March 16, 2021, the Board received a presentation on the various water supply efforts in the county, including conservation, stormwater capture, Nacimiento Water Project optimization, Lopez Water Project spillway raise and optimization, Salinas Dam transfer and spillway raise, State Water Project and Water Management Tools, recycled water, produced water from oil extraction operations, cloudseeding, and regional resiliency. While many of these efforts are in the planning and/or implementation phases and will help extend the county's water supply, they are not enough to overcome long-term shortages or be relied upon to sustainably meet future needs. Competition for existing water supplies (particularly those that depend on precipitation) in the county, and across the state, is anticipated to increase with new regulations related to groundwater/surface water interactions and minimum sustainability thresholds, water quality, environmental flow, and housing directives. Relying on water sourced from precipitation from a different region is challenging due to the county's relative geographic isolation, energy and right of way requirements, and the fluctuating supply availability year to year. A new, drought proof, local water supply will be necessary to sustain the county long-term.

Desalination is the longest-term and most resilient strategy since it leverages a renewable, almost inexhaustible resource that would not be diminished by insufficient rainfall or water conservation efforts. Desalination is a drought proof solution for current and projected water supply imbalances caused by strained alternative supplies, increased demand and could be scalable such that its capacity could be expanded as future needs increase.

### *DESAL Plan*

Recognizing that a desalination project will take time to plan for, permit, and construct, it is recommended that the Board authorize staff to begin planning now. County staff has coordinated with the Countywide Water Action Team (CWAT), an informal working group of staff from entities across the county with water supply planning responsibilities, to develop a five-phase approach to developing a DESAL Plan and project. All phases, including an anticipated schedule for Phase 1, are described in the following table:

<b>Phase 1: DESAL Plan Agreement Phase</b>
<ul style="list-style-type: none"><li>• District Board direction to proceed on path to desalination (Today's recommended action)</li><li>• Get resolutions from agencies agreeing to be evaluated in DESAL Plan (Fall '22)</li><li>• Develop and vet scope of work with participating agencies (Winter '22/Spring '23)</li><li>• Establish stakeholder and public engagement process (implement through all phases)</li><li>• Seek/pursue grant opportunities (continue through all phases)</li><li>• Review scope of work/engagement process with the Board/direction to proceed (Summer '23)</li></ul>
<b>Phase 2: DESAL Plan Development Phase</b>
<ul style="list-style-type: none"><li>• District procure consultant</li><li>• Implement public engagement process</li><li>• Identify project concept alternatives, vet, and analyze</li><li>• Rank and select preferred project</li></ul>
<b>Phase 3: Project Development Agreement Phase</b>
Commitment from project partners to pay for and proceed with project development and all efforts necessary to get to construction phase
<b>Phase 4: Project Development Phase</b>

- Detailed project design, permits and environmental processes, operations and distribution plans, right of way negotiations, water supply and Governance Agreement negotiations, Financing plan

#### **Phase 5: Project Governance Agreement and Construction Phase**

- Execute Governance agreement for construction and ongoing maintenance

### *Stakeholder engagement*

Stakeholder outreach and early engagement are critical to the success of a desalination project for many reasons. One reason is that it takes time to build a broad coalition and public buy-in, both of which are necessary to obtain future permits. This was exhibited recently when Poseidon, in Huntington Beach, had a regional desalination project denied by the California Coastal Commission, in part, because there was not sufficient evidence of local community need/acceptance. Another reason for early engagement is to ensure comprehensive understanding of existing infrastructure deficiencies and opportunities from the outset, informing the widest range of conceptual alternatives for consideration.

To address this need, on June 7, 2022, the Board approved working with stakeholders to update the Countywide Master Water Report. This effort will compliment desalination project planning efforts by providing up-to-date information on supply/demand imbalances and information on short-term water supply strategies such as conservation, recycled water, and groundwater management. It is important to first optimize the use of existing water supplies and there are other separate efforts currently underway to explore and develop those options. However, since they may only be sustainable short-term,

it is important to pursue a long-term solution for water supply, such as desalination.

The key stakeholders in a desalination project are water-purveying agencies because they are tasked with supplying water to customers and potentially investing in such a project. The regional infrastructure and/or regional supply associated with these agencies may also be needed both directly and indirectly to make

a project feasible. It follows that the DESAL plan, and any resulting project, will be most robust if there is wide interest and involvement from the local water-purveying agencies and their communities. Therefore, a first step is asking those water-purveying agencies to adopt resolutions agreeing to be evaluated and participate in development of the DESAL Plan. Staff would then work with designated staff from those agencies to draft a publicly vetted scope of work for developing the DESAL Plan and approach for involving the full spectrum of stakeholders, from regulatory agencies to the general public.

### **OTHER AGENCY INVOLVEMENT/IMPACT**

Throughout development of the DESAL Plan, local stakeholder engagement and public involvement is anticipated to be facilitated by public meetings of the Water Resources Advisory Committee, where regular updates and opportunities for input will be provided.

In addition to local stakeholders, the outreach/coordination/permitting requirements and the practical realities of developing a successful DESAL Plan will require involvement with many other entities across the state. Other likely entities include, but aren't limited to, the State Water Resources Control Board (SWRCB), California Coastal Commission (CCC), California Department of Fish and Wildlife, Central Coast Regional Water Quality Control Board, and National Marine Fisheries Service.

Additionally, it should be noted that on August 11, 2022, Governor Newsom released a publication called California's Water Supply Strategy that discusses how the "...State will help streamline and expedite permitting to provide clarity and to further desalination projects. By June 2023, the SWRCB, CCC, the Department of Water Resources, and other state entities (State Land Commission) will develop criteria for siting of desalination facilities along the coast and recommend new standards to facilitate approval."<sup>1</sup>

## **FINANCIAL CONSIDERATIONS**

For FY 2022-23 one of the Board's priorities listed Water Resiliency of which included desalination as a water resource management strategy to pursue. Efforts for preliminary desalination planning were included in the District's FY 2022-23 budget. Staff will return to the Board at a future date with a proposed scope of work for a consultant and the estimated costs associated with DESAL Plan development, including consultant costs, Board/Committee processes, outreach and engagement, to request authorization to proceed with consultant procurement.

Grants will be pursued to offset project costs throughout DESAL Plan development and implementation.

## **RESULTS**

Approval of the resolution will authorize staff to proceed with developing the DESAL Plan in coordination with other participating entities, direct staff to begin stakeholder engagement, and authorize the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board for grant award approval.

## **ATTACHMENTS**

- 1 Resolution Authorizing Staff to Proceed with Developing the Desalination Executable Solution and Logistics (Desal) Plan in Coordination with Other Participating Agencies and Stakeholders and Authorizing the Director of Public Works, or Designee, to Pursue Grants to Offset Project Costs and Return to the Board of Supervisors for Grant award Approval
- 2 PowerPoint Presentation

File: 890.30.01

Reference: 22.125

L:\Water Resources\2022\October\DESAL Plan\22.125 brd ltr.docx.AF.sd

<sup>1</sup> <https://resources.ca.gov/-/media/CNRA-Website/Files/Initiatives/Water-Resilience/CA-Water-Supply-Strategy.pdf>





## Desalination Executable Solution and Logistics (DESAL) Plan

October 18, 2022

[www.slocounty.ca.gov](http://www.slocounty.ca.gov)

### Presentation Outline

- Projected Supply Vulnerability
- DESAL Plan and Approach
- Recommendation



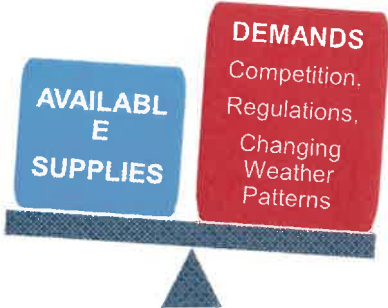
COUNTY OF SAN LUIS OBISPO

[www.slocounty.ca.gov](http://www.slocounty.ca.gov)

2

## Projected Supply Vulnerability


### Projected Imbalance



**AVAILABLE SUPPLIES**


**DEMANDS**  
Competition.  
Regulations.  
Changing Weather Patterns

### Desalination as a Solution



Desalination = process of removing salt from saltwater to create freshwater.

- ✓ Drought-proof
- ✓ Long term
- ✓ Resilient
- ✓ Scalable



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## Board priority

11/16/21: Board direction to pursue desalination

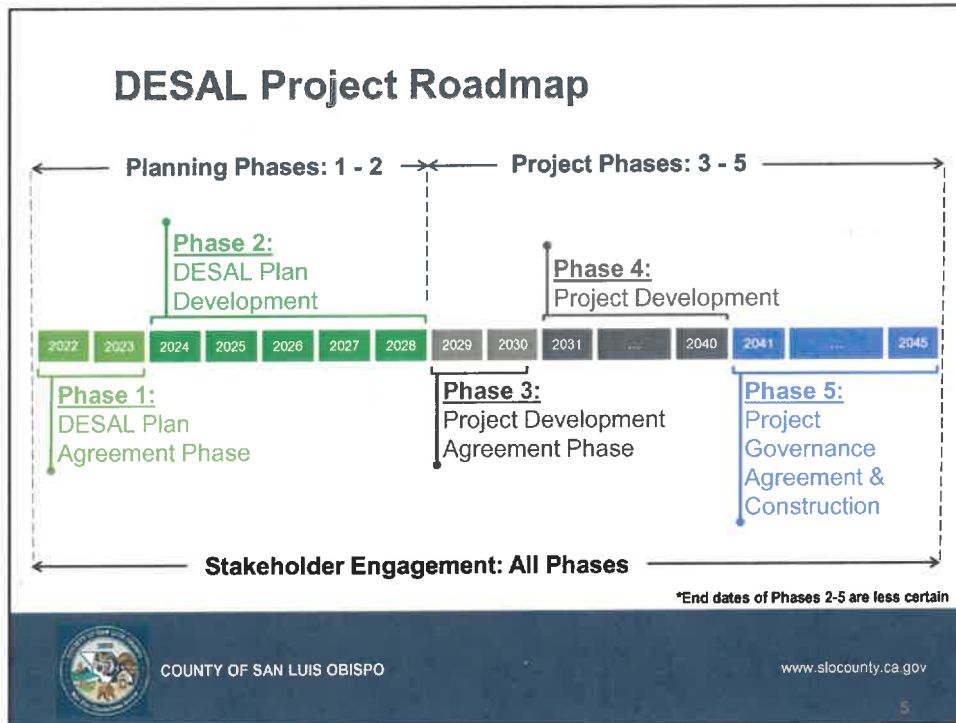




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### DESAL Plan Purpose & Scope

- 🔍
**Identify & vet various desal project concepts**
  - Document potential future scenarios
  - Identify next-generation water supply project
  - Consider broad spectrum of mutually beneficial opportunities
  - Locations, sizes, partners, phasing
- 💡
**Understand what approvable desal project looks like**
  - Regulations, Stakeholders, Lessons learned from others
- 🔄
**Compare, select a preferred project & path forward**


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## Many Questions to be Answered

- Where will the project be located?
- How will the project be funded?
- How will environmental/marine life impacts be addressed/minimized?
- How can stakeholders and the public get involved?

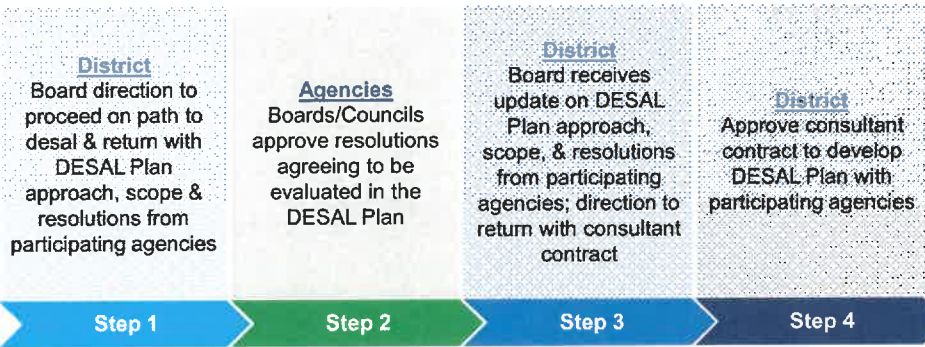
To name just a few...



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## DESAL Plan Next Steps



**4-Step process for  
Phase 1: DESAL Plan Agreement Phase**



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[www.slocounty.ca.gov](http://www.slocounty.ca.gov)

## Recommendation

1. Approve a Resolution authorizing staff to proceed with developing the DESAL Plan;
2. Direct staff to begin coordinating with water-purveying agencies and stakeholders; and
3. Authorize the Director of Public Works, or designee, to pursue grants to offset project costs and return to the Board of Supervisors for grant award approval.



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[www.slocounty.ca.gov](http://www.slocounty.ca.gov)

## Questions?

***For more information, please visit:***  
<https://www.slocounty.ca.gov/DESAL>



COUNTY OF SAN LUIS OBISPO

[www.slocounty.ca.gov](http://www.slocounty.ca.gov)





October 28, 2022

Avila Beach Community Services District  
100 San Luis Street  
Avila Beach, CA 93424

**SUBJECT: SEPTEMBER 2022 MONTHLY FACILITY REPORT FOR THE AVILA BEACH COMMUNITY SERVICES DISTRICT WASTEWATER TREATMENT PLANT, WATER SYSTEM, AND COLLECTION SYSTEM**

### WASTEWATER TREATMENT PLANT

Areas within the wastewater plant that are known to accumulate solids continue to be manually cleaned on a regular basis. The Chlorine Contact Chamber floor is vacuumed out on a weekly basis. These solids, if left to decompose, can have a negative effect on the effluent quality leaving the facility.

Staff found the SCADA board at 1<sup>st</sup> Street pumping station failed and then had to replace it with a new one. After it was installed, staff confirmed everything checked out and operated properly.

The old boards in the chlorine contact chambers were replaced on September 15<sup>th</sup>.

The contractor installed the influent flow meter and all equipment was inspected and tested good.

### WATER SYSTEM

The small water storage tank continues to be used as standby, with FRM staff monitoring the water quality in the tank and flushing as needed. FRM Staff continues to monitor the chlorine residuals and provide additional chlorine as needed. Staff has been performing distribution flushing on an as-needed basis.

### COMPLIANCE RECORD AND PLANT PERFORMANCE

Staff compiled the data to complete the monthly Self-Monitoring Report and Discharge Monitoring Report in California Integrated Water Quality System (CIWQS). Once approved, the reports are uploaded into CIWQS and certified by ABCSD Staff.

Plant Design for Influent BOD is 270 mg/L. The permit limit for Effluent TSS and BOD is a Monthly Average of 40 mg/L with a Daily Maximum of 90 mg/L. Following an exceedance of the permit limit for Effluent Total Coliform, per the requirements of the permit, staff conducted the initial round of required receiving water monitoring at various locations within the harbor and San Luis Creek.

Sincerely,

**FLUID RESOURCE MANAGEMENT**

### ATTACHMENTS

- Self-Monitoring Report
- ABCSD Average Daily WWTP Effluent Flow (2020-2022)
- ABCSD Monthly Total WWTP Effluent Flow (2020-2022)
- Port San Luis Monthly Total Flow (2020-2022)
- Monthly Average Influent BOD (2020-2022)
- Monthly Average Effluent BOD (2020-2022)
- Monthly Water Purchased from Lopez (2020-2022)
- ABCSD Monthly Water Sold (2020-2022)



# Avila Beach CSD Wastewater Treatment Facility

Monthly report due last day of following month  
Annual report due January 30

Month: **SEPTEMBER 2022**

### Effluent and Influent Monitoring

Date	Daily Flow (MGD)			Effluent Monitoring		
	Total	Max (gpm)	Avg (gpm)	Biweekly Total Coliform	Biweekly Fecal Coliform	Daily Chlorine Residual
1	0.038635	67	27	79	2	<0.02
2	0.048200	88	34			<0.02
3	0.070100	89	49			<0.02
4	0.075303	92	52			<0.02
5	0.064225	97	45			<0.02
6	0.041946	85	29	<2	<2	<0.02
7	0.040528	69	28			<0.02
8	0.040549	82	28	13	<2	<0.02
9	0.047579	83	33			<0.02
10	0.056884	79	40			<0.02
11	0.051879	79	36			<0.02
12	0.044027	81	31			<0.02
13	0.043482	90	30	5	<2	<0.02
14	0.054010	95	38			<0.02
15	0.030039	71	21	2	<2	<0.02
16	0.037081	79	26			<0.02
17	0.054453	104	38			<0.02
18	0.053712	103	37			<0.02
19	0.048434	108	34			<0.02
20	0.035547	90	25			<0.02
21	0.035195	86	25	23	2	<0.02
22	0.037423	81	26	<2	<2	<0.02
23	0.044071	78	31			<0.02
24	0.056626	83	39			<0.02
25	0.053997	88	38			<0.02
26	0.049805	105	35			<0.02
27	0.043223	73	30	2	<2	<0.02
28	0.036176	66	25			<0.02
29	0.037244	87	26	4	<2	<0.02
30	0.035952	116	25			<0.02
31						
Min	0.030039	66	21	<2	<2	<0.02
Mean	0.046878	86.5	32.7	15.5	<2	<0.02
Max	0.075303	116	52	79	2	<0.02
<b>Total</b>	<b>1.406325</b>	<i>Effluent daily (dry weather) flow NTE 0.2 MGD (mean).</i>				

Date	Biweekly Effluent BOD (24 HC)	Biweekly Effluent TSS (24 HC)	Biweekly Influent BOD (24 HC)	Biweekly Influent TSS (24 HC)	Monthly Effluent Oil & Grease (Grab)
9/1/22	15	21	276	246	
9/4/22	31	27	301	375	
9/8/22	19	17	336	198	<5.0
9/11/22	29	21	428	302	
9/15/22	23	22	510	319	
9/18/22	26	21	348	302	
9/22/22	38	15	271	213	
9/25/22	34	26	305	292	
9/29/22	24	13	268	188	
Min	15	13	268	188	<5.0
Mean	26.6	20.3	338.1	270.6	<5.0
Max	38	27	510	375	<5.0
<b>BOD Removal: 92.1%</b>			<b>TSS Removal: 92.5%</b>		

### Effluent Monitoring

Date	Weekly Set. Solids (Grab)	Weekly Turbidity (Grab)	Weekly pH (Grab)	Weekly Temp °F (Grab)
9/1/22	<0.1	18.6	7.1	73
9/8/22	<0.1	18.8	6.9	74
9/15/22	0.1	17.6	6.8	73
9/22/22	<0.1	18.4	6.9	73
9/29/22	<0.1	10.6	6.5	71
Min	<0.1	10.6	6.5	71
Mean	<0.1	16.8	6.8	72.8
Max	0.1	18.8	7.1	74

### Effluent Limits

Parameter	Units	Monthly Avg	Weekly Avg	Daily Max
BOD	mg/L	40	60	90
Suspended Solids	mg/L	40	60	90
Oil and Grease	mg/L	25	40	75
Turbidity	NTU	75	100	225
Total Coliform	MPN/100 mL	7 Sample Median: 23		
		More than once in 30 days: 240		
		Daily Maximum: 2,400		
Chlorine Residual	mg/L	6 Month Median: 0.3		1.2
pH	pH units	Between 6.0 - 9.0		
Settleable Solids	mL/L	1.0	1.5	3.0
BOD/TSS Removal	%	≥ 75%	***	***

I certify under penalty of perjury that the foregoing is true and accurate and that the sampling procedure and analysis used are as specified in the Waste Discharge Order for this facility.

#### Influent Brine Received

Date	Volume (Gallons)
	N/A

#### Sludge Removal

Date	Gallons
9/21/22	4,800

SIGNATURE: \_\_\_\_\_

DATE: **10/26/2022**

PRINTED NAME: **Michael White**

TITLE: **Operator**



# Avila Beach CSD Wastewater Treatment Facility

Monthly report due last day of following month  
Annual report due January 30

Month: **SEPTEMBER 2022**

### Receiving Water Monitoring

Parameter (mg/L)	Units	Wastewater Treatment Plant Effluent*	RSW-A 500' West of Outfall Surface	RSW-B At Outfall, In Surf	RSW-C 500' East of Outfall Surface	RSW-D End of Avila Pier	RSW-E San Luis Obispo Creek, upstream of tidal influence	RSW-F At Outfall Terminus Surface	RSW-G At Outfall Terminus Surface, if effluent plume visible
Date	--	9/13/22	9/13/22	9/13/22	9/13/22	9/13/22	9/13/22	9/13/22	9/13/22
Latitude	GPS Coordinates	--	35°10'16.4"N	35°10'40.76"N	35°10'17.2"N	35°10'27.1"N	35°10'54.3"N	35°10'16.3"N	35°10'16.3"N
Longitude	GPS Coordinates	--	120°44'10.3"W	120°44'3.91"W	120°45'57.5"W	120°44'04.8"W	120°44'43.97"W	120°44'04.6"W	120°44'04.6"W
Total Coliform	MPN/100mL	5	<2	33	<2	2	130	<2	No effluent plume visible at time of sampling.
Fecal Coliform	MPN/100mL	<2	<2	33	<2	2	33	<2	
Enterococcus	MPN/100mL	<1	7	51	6	11	139	8	

\*Wastewater Treatment Plant Effluent results are included as reference in the Receiving Water SMR; results are also reported in the routine monitoring SMR.

### Surface Water Limits

Parameter	Units	30-Day Geometric Mean	Single Sample Maximum
Total Coliform	MPN/100 mL	1,000	10,000
Fecal Coliform	MPN/100 mL	200	400
Enterococcus	MPN/100 mL	35	104

Total coliform density shall not exceed 1,000 per 100 mL when the fecal coliform to total coliform ratio exceeds 0.1

The receiving water results attached and reported above are required due to an effluent coliform limit exceedance occurring on September 1, 2022. Avila Beach CSD will continue Receiving Water Monitoring as required by the Central Coast Regional Water Quality Control Board, and will report the tabular results of completed monitoring via this supplemental self-monitoring report component.

I certify under penalty of perjury that the foregoing is true and accurate and that the sampling procedure and analysis used are as specified in the Waste Discharge Order for this facility.

SIGNATURE: \_\_\_\_\_



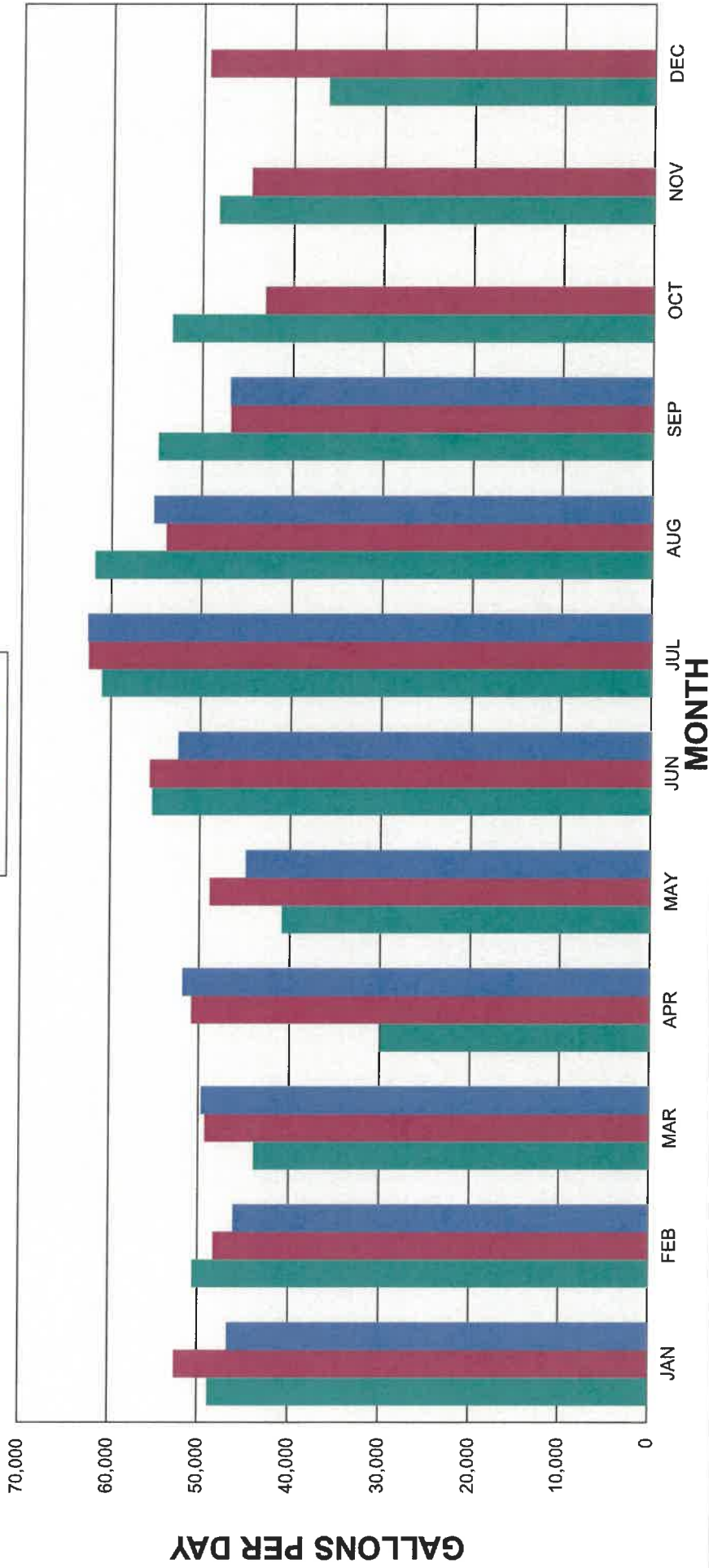
DATE: **10/26/2022**

PRINTED NAME: **Michael White**

TITLE: **Operator**

# ABCSD AVERAGE DAILY WWTP EFFLUENT FLOW (2020 - 2022)

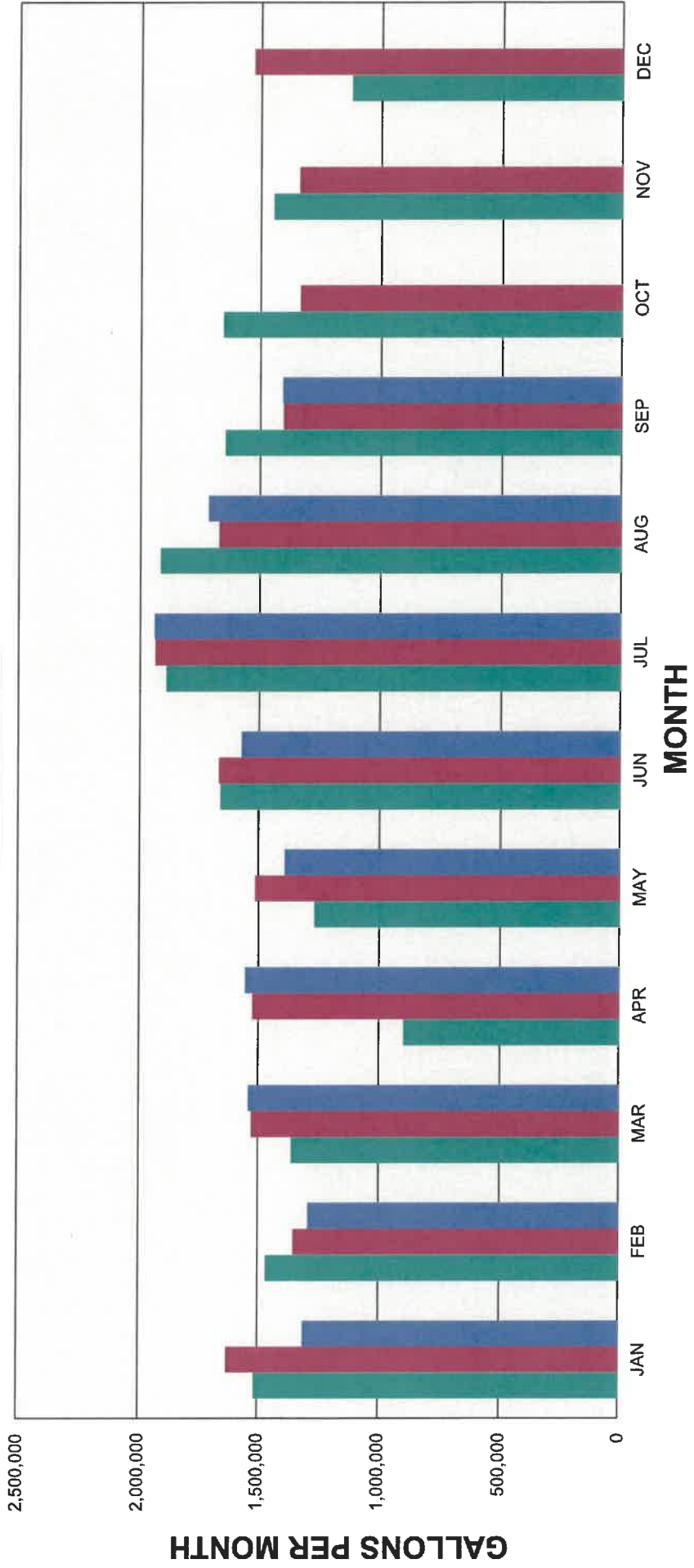
2020 2021 2022





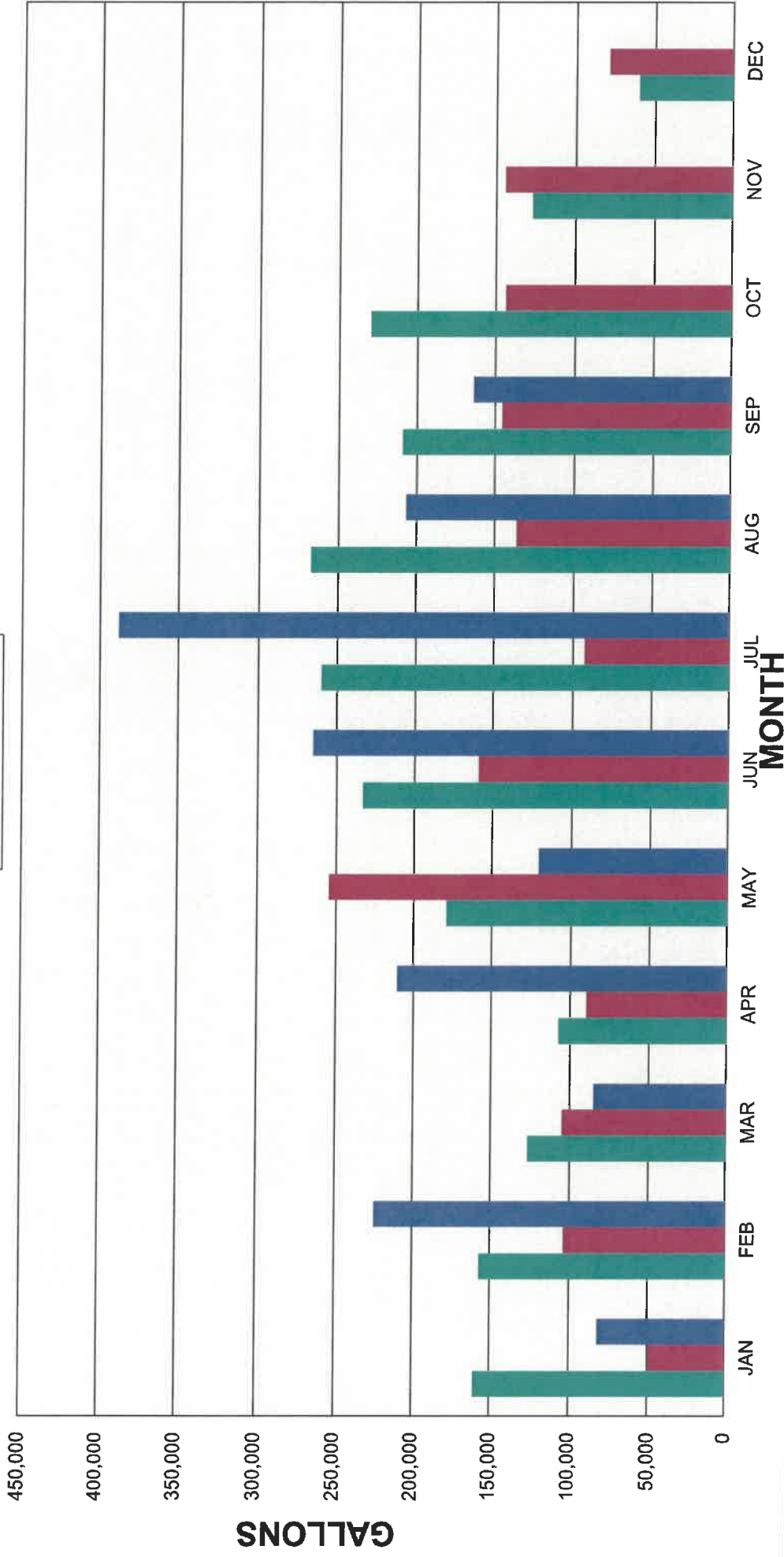
# ABCSD MONTHLY TOTAL WWTP EFFLUENT FLOW (2020 - 2022)

■ 2020 ■ 2021 ■ 2022



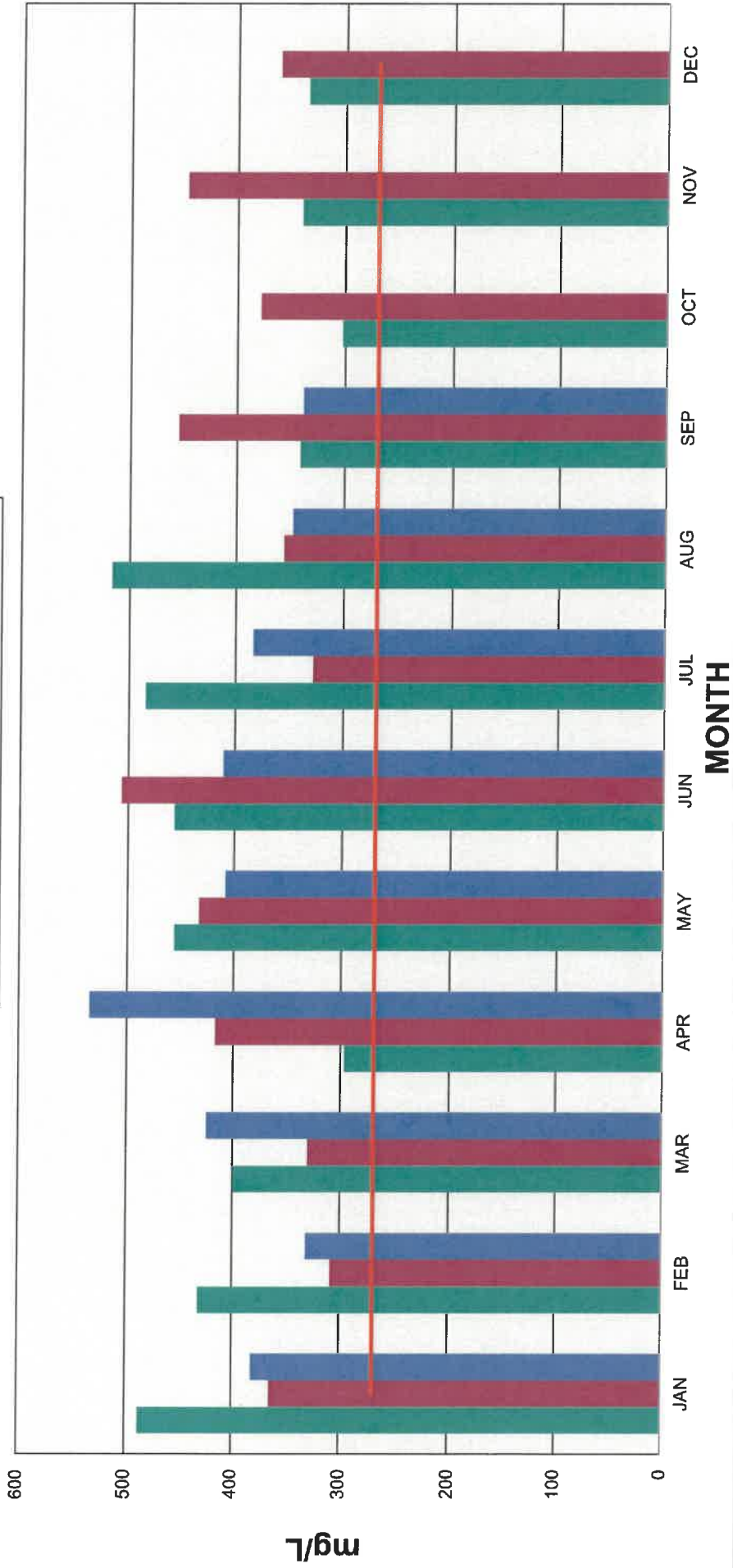
# PORT SAN LUIS MONTHLY TOTAL FLOW (2020 - 2022)

■ 2020 ■ 2021 ■ 2022



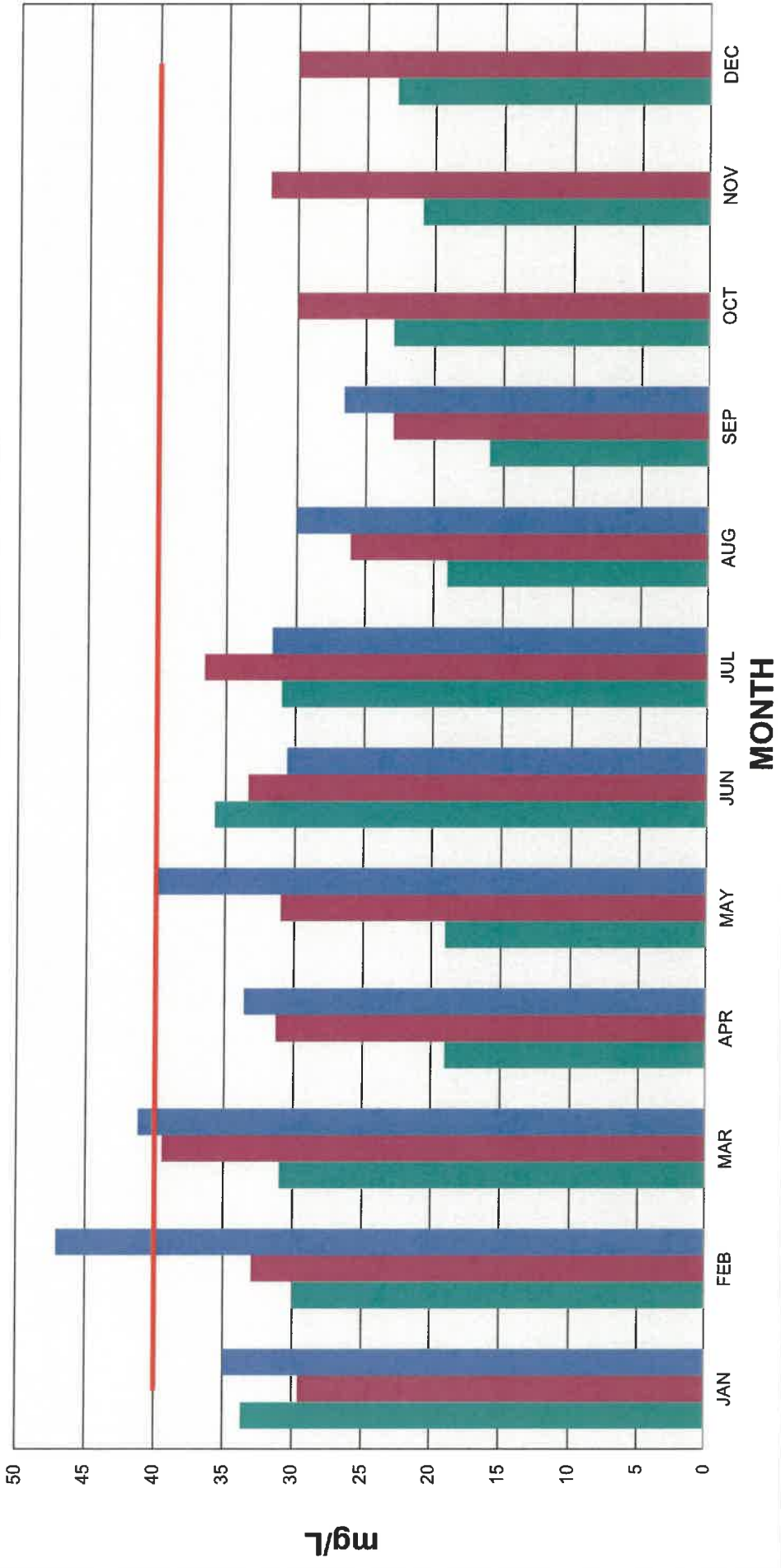
# ABCSD MONTHLY AVERAGE INFLUENT BOD (2020 - 2022)

■ 2020   
 ■ 2021   
 ■ 2022   
 — WWTP Design

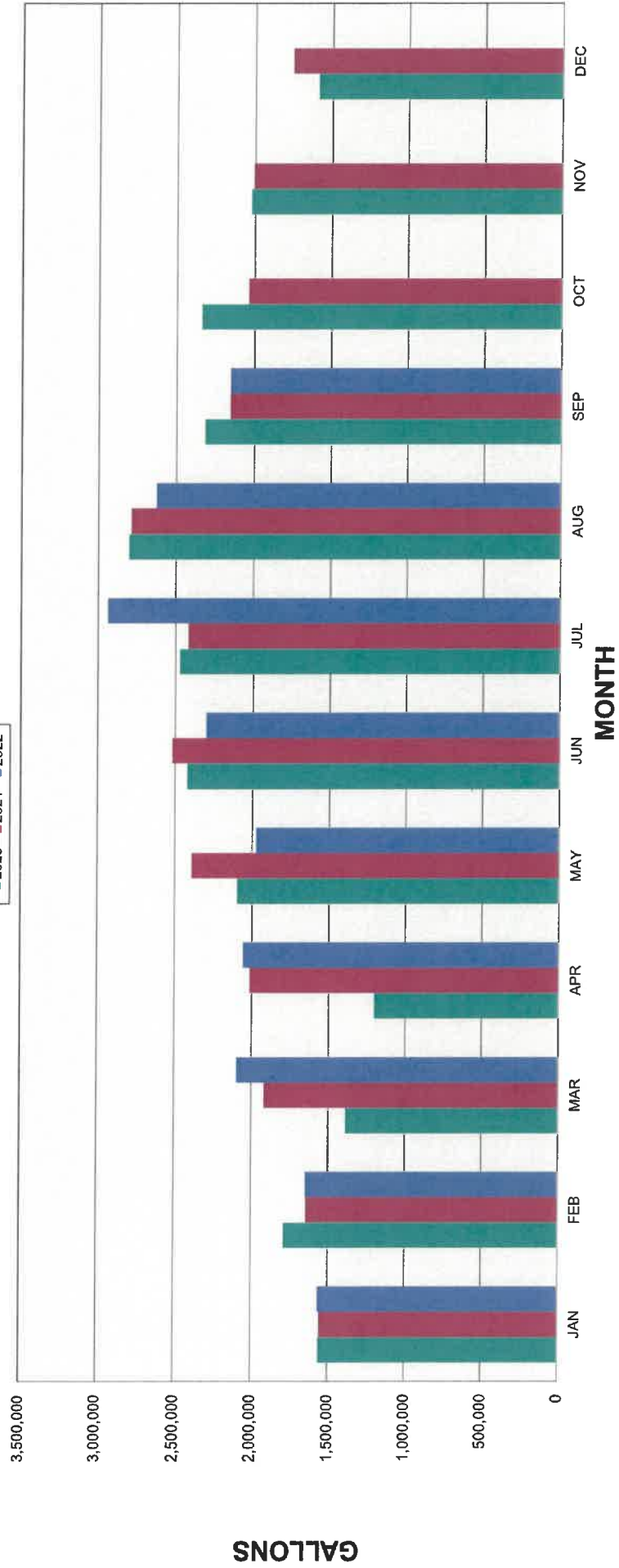


# ABCSD MONTHLY AVERAGE EFFLUENT BOD (2020 - 2022)

■ 2020   
 ■ 2021   
 ■ 2022   
 — 30 Day Average Limit

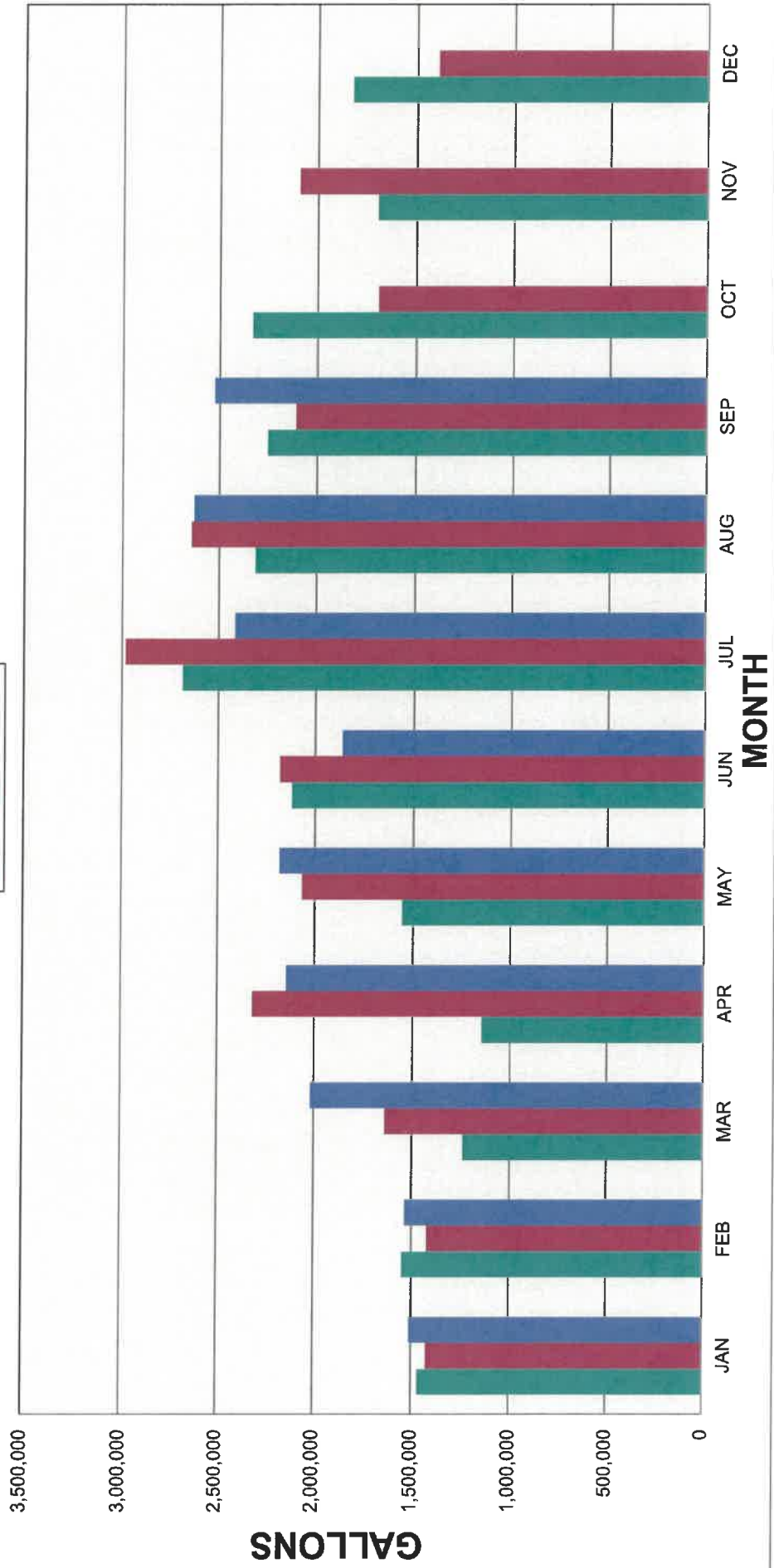


## ABCSD MONTHLY WATER PURCHASED FROM LOPEZ (2020 - 2022)



# ABCSD MONTHLY WATER SOLD (2020 - 2022)

■ 2020 ■ 2021 ■ 2022







November 1, 2022

Avila Beach Community Services District  
100 San Luis Street  
Avila Beach, CA 93424

**SUBJECT: OCTOBER 2022 MONTHLY FACILITY REPORT FOR THE AVILA BEACH COMMUNITY SERVICES DISTRICT  
WASTEWATER TREATMENT PLANT, WATER SYSTEM, AND COLLECTION SYSTEM**

### **WASTEWATER TREATMENT PLANT**

Areas within the wastewater plant that are known to accumulate solids continue to be manually cleaned on a regular basis. The Chlorine Contact Chamber floor is vacuumed out on a weekly basis. These solids, if left to decompose, can have a negative effect on the effluent quality leaving the facility.

Staff responded to an influent high-level alarm call-out. Both pumps were pulled and cleared of debris along with clearing the check valves.

### **WATER SYSTEM**

The small water storage tank continues to be used as standby, with FRM staff monitoring the water quality in the tank and flushing as needed. FRM Staff continues to monitor the chlorine residuals and provide additional chlorine as needed. Staff has been performing distribution flushing on an as-needed basis.

Staff noticed the booster pumps not running off SCADA. After an onsite investigation found issues with the wiring that needed to be repaired along with some reprogramming of the board

### **COMPLIANCE RECORD AND PLANT PERFORMANCE**

Staff compiled the data to complete the monthly Self-Monitoring Report and Discharge Monitoring Report in California Integrated Water Quality System (CIWQS). Once approved, the reports are uploaded into CIWQS and certified by ABCSD Staff.

Plant Design for Influent BOD is 270 mg/L. The permit limit for Effluent TSS and BOD is a Monthly Average of 40 mg/L with a Daily Maximum of 90 mg/L.

Sincerely,  
**FLUID RESOURCE MANAGEMENT**

### **ATTACHMENTS**

- Self-Monitoring Report
- ABCSD Average Daily WWTP Effluent Flow (2020-2022)
- ABCSD Monthly Total WWTP Effluent Flow (2020-2022)
- Port San Luis Monthly Total Flow (2020-2022)
- Monthly Average Influent BOD (2020-2022)
- Monthly Average Effluent BOD (2020-2022)
- Monthly Water Purchased from Lopez (2020-2022)
- ABCSD Monthly Water Sold (2020-2022)



# Avila Beach CSD Wastewater Treatment Facility

Monthly report due last day of following month  
Annual report due January 30

Month: **OCTOBER 2022**

Date	Daily Flow (MGD)			Effluent Monitoring		
	Total	Max (gpm)	Avg (gpm)	Biweekly Total Coliform	Biweekly Fecal Coliform	Daily Chlorine Residual
1	0.051411	68	36			<0.02
2	0.053103	69	37			<0.02
3	0.039459	70	27			<0.02
4	0.036694	63	26	33	<2	<0.02
5	0.038324	65	28			<0.02
6	0.035827	63	25	7	<2	<0.02
7	0.042571	84	30			<0.02
8	0.055927	63	39			<0.02
9	0.060510	149	42			<0.02
10	0.041637	103	29			<0.02
11	0.034458	65	24	13	<2	<0.02
12	0.037286	61	26			<0.02
13	0.041913	73	29	27	2	<0.02
14	0.044236	98	31			<0.02
15	0.053284	67	37			<0.02
16	0.053327	73	37			<0.02
17	0.045450	186	31			<0.02
18	0.028015	60	20	<2	<2	<0.02
19	0.039800	76	28			<0.02
20	0.041983	80	29	2	<2	<0.02
21	0.045028	87	32			<0.02
22	0.056455	87	39			<0.02
23	0.057189	88	40			<0.02
24	0.044146	87	31			<0.02
25	0.033152	73	23	2	<2	<0.02
26	0.033124	70	23			<0.02
27	0.034935	70	24	5	<2	<0.02
28	0.383990	82	27			<0.02
29	0.048952	99	36			<0.02
30	0.051188	89	36			<0.02
31	0.040164	89	28			<0.02
Min	0.028015	60	20	<2	<2	<0.02
Mean	0.054953	82.5	30.6	11.1	<2	<0.02
Max	0.383990	186	42	33	2	<0.02
Total	1.703538	<i>Effluent daily (dry weather) flow NTE 0.2 MGD (mean).</i>				

**Influent Brine Received**

Date	Volume (Gallons)
	N/A

**Sludge Removal**

Date	Gallons
10/26/22	4,800

**Effluent and Influent Monitoring**

Date	Biweekly Effluent BOD (24 HC)	Biweekly Effluent TSS (24 HC)	Biweekly Influent BOD (24 HC)	Biweekly Influent TSS (24 HC)	Monthly Effluent Oil & Grease (Grab)
10/2/22	33	28	319	269	
10/6/22	28	17	328	242	<5.0
10/9/22	29	27	334	310	
10/13/22	42	12	480	255	
10/16/22	30	23	485	287	
10/20/22	20	18	353	187	
10/23/22	40	28	466	241	
10/27/22	23	14	361	242	
10/30/22					
Min	20	12	319	187	<5.0
Mean	30.6	20.9	390.8	254.1	<5.0
Max	42	28	485	310	<5.0
BOD Removal: 92.2%			TSS Removal: 91.8%		

**Effluent Monitoring**

Date	Weekly Set. Solids (Grab)	Weekly Turbidity (Grab)	Weekly pH (Grab)	Weekly Temp °F (Grab)
10/4/22	<0.1	19.6	6.8	70
10/13/22	<0.1	25.6	6.8	70
10/20/22	0.1	23.2	6.6	71
10/27/22	<0.1	22.9	6.8	66
Min	<0.1	19.6	6.6	66
Mean	<0.1	22.8	6.8	69.3
Max	0.1	25.6	6.8	71

**Effluent Limits**

Parameter	Units	Monthly Avg	Weekly Avg	Daily Max
BOD	mg/L	40	60	90
Suspended Solids	mg/L	40	60	90
Oil and Grease	mg/L	25	40	75
Turbidity	NTU	75	100	225
Total Coliform	MPN/100 mL	7 Sample Median: 23		
		More than once in 30 days: 240		
		Daily Maximum: 2,400		
Chlorine Residual	mg/L	6 Month Median: 0.3		1.2
pH	pH units	Between 6.0 - 9.0		
Settleable Solids	mL/L	1.0	1.5	3.0
BOD/TSS Removal	%	≥ 75%	***	***

*I certify under penalty of perjury that the foregoing is true and accurate and that the sampling procedure and analysis used are as specified in the Waste Discharge Order for this facility.*

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_



# Avila Beach CSD Wastewater Treatment Facility

Monthly report due last day of following month  
Annual report due January 30

Month: **OCTOBER 2022**

### Receiving Water Monitoring

Parameter (mg/L)	Units	Wastewater Treatment Plant Effluent*	RSW-A 500' West of Outfall Surface	RSW-B At Outfall, In Surf	RSW-C 500' East of Outfall Surface	RSW-D End of Avila Pier	RSW-E San Luis Obispo Creek, upstream of tidal influence	RSW-F At Outfall Terminus Surface	RSW-G At Outfall Terminus Surface, if effluent plume visible
Date	---	10/4/22	10/4/22	10/4/22		10/4/22	10/4/22	10/4/22	10/4/22
Latitude	GPS Coordinates	---	35°10'16.6"N	35°10'38.7"N		35°10'26.9"N	35°10'54.3"N	35°10'16.3"N	---
Longitude	GPS Coordinates	---	120°44'12.2"W	120°44'4.1"W	sampled by SLO county	120°44'5.1"W	120°43'44.5"W	120°44'4.4"W	---
Total Coliform	MPN/100mL	---	2	110		<2	1,600	2	No effluent plume visible at time of sampling.
Fecal Coliform	MPN/100mL	---	2	110		<2	70	2	
Enterococcus	MPN/100mL	---	23	57		22	173	2	

\*Wastewater Treatment Plant Effluent results are included as reference in the Receiving Water SMR; results are also reported in the routine monitoring SMR.

### Surface Water Limits

Parameter	Units	30-Day Geometric Mean	Single Sample Maximum
Total Coliform	MPN/100 mL	1,000	10,000
Fecal Coliform	MPN/100 mL	200	400
Enterococcus	MPN/100 mL	35	104
Total coliform density shall not exceed 1,000 per 100 mL when the fecal coliform to total coliform ratio exceeds 0.1			

The receiving water results attached and reported above are required due to an effluent coliform limit exceedance occurring on September 1, 2022. Avila Beach CSD will continue Receiving Water Monitoring as required by the Central Coast Regional Water Quality Control Board, and will report the tabular results of completed monitoring via this supplemental self-monitoring report component.

I certify under penalty of perjury that the foregoing is true and accurate and that the sampling procedure and analysis used are as specified in the Waste Discharge Order for this facility.

SIGNATURE: \_\_\_\_\_

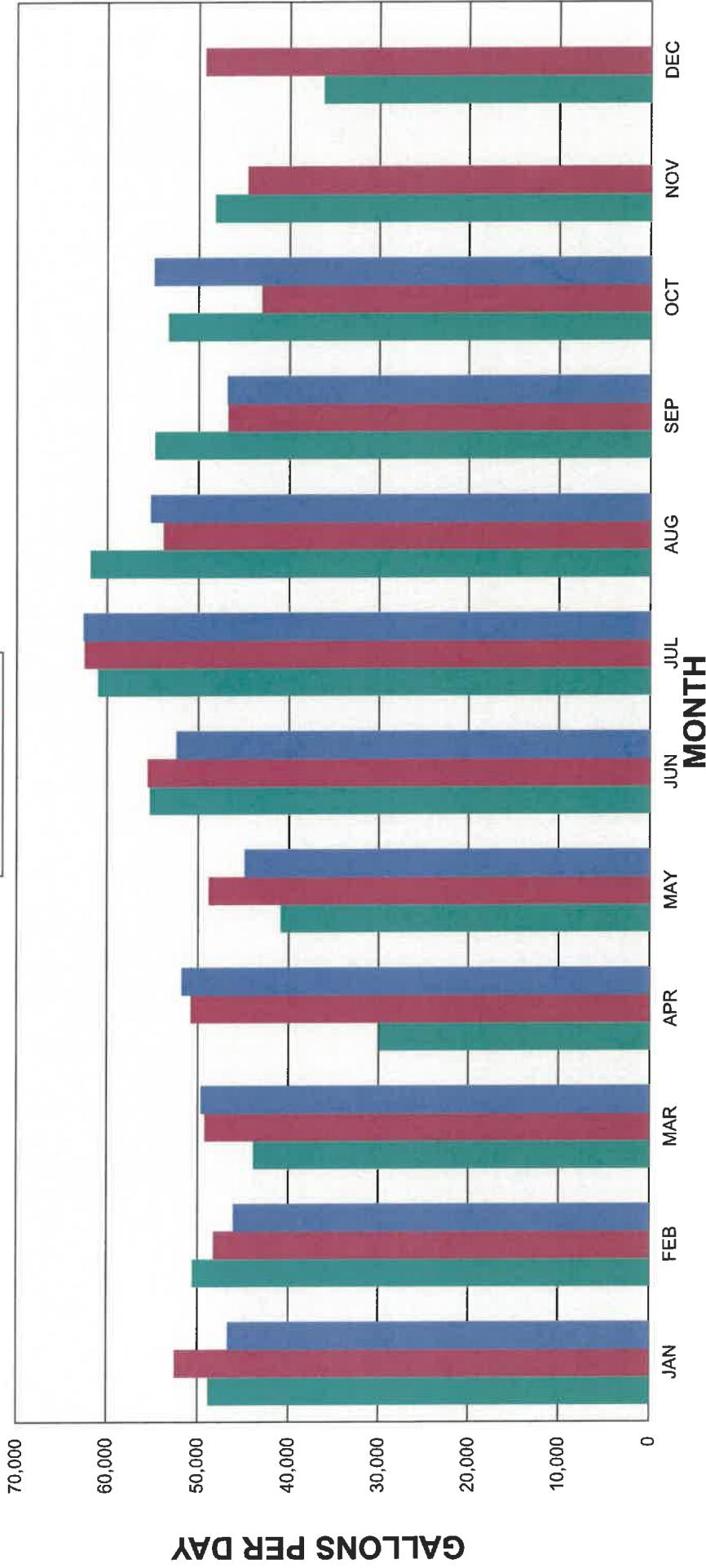
DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

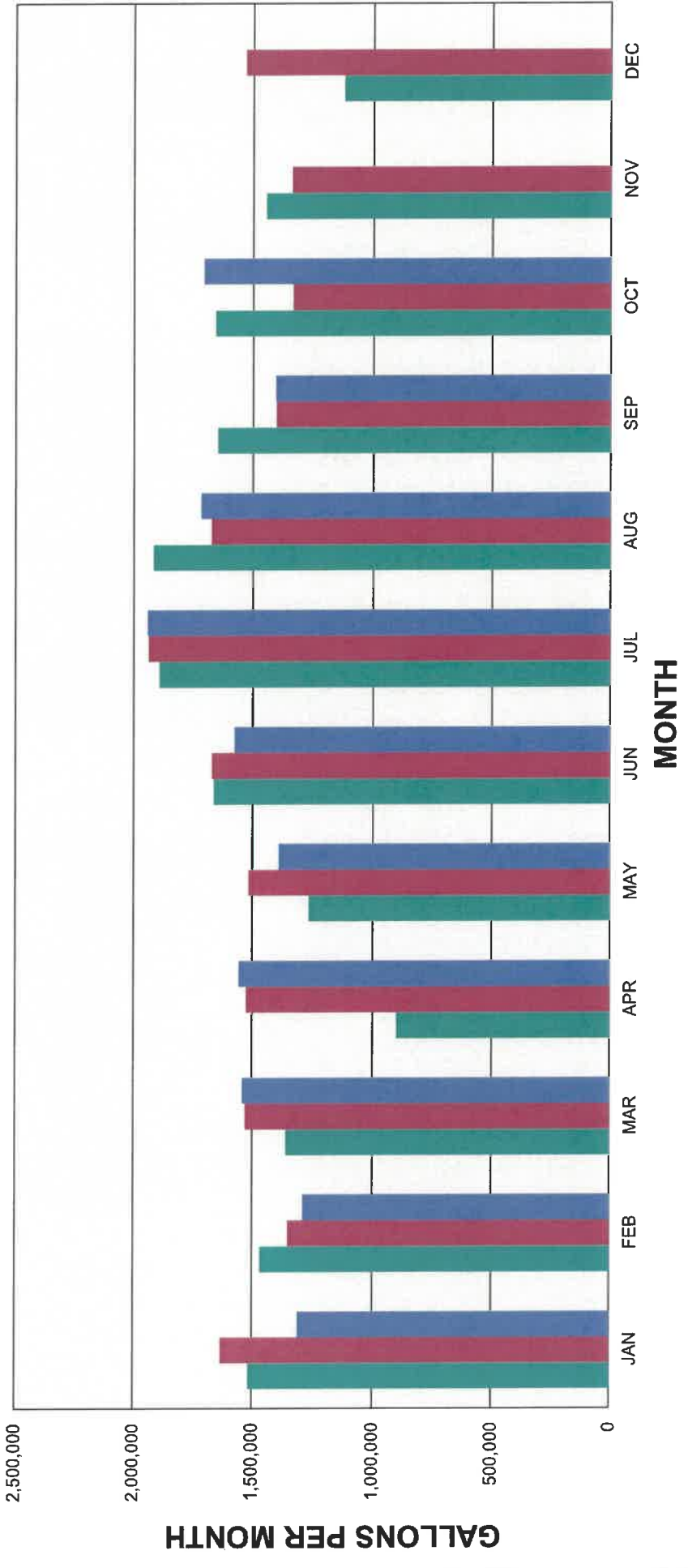
# ABCSD AVERAGE DAILY WWTP EFFLUENT FLOW (2020 - 2022)

2020 2021 2022

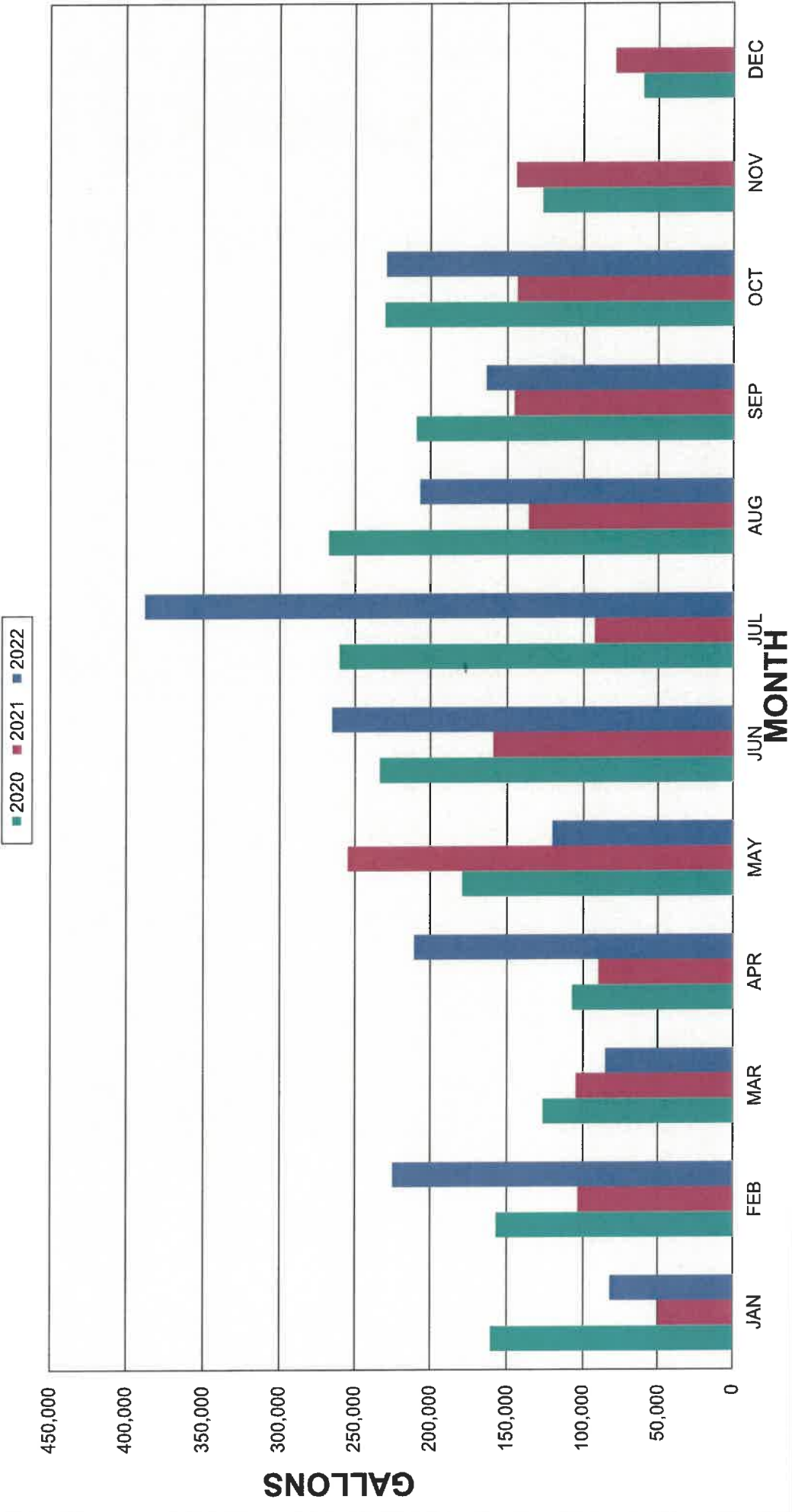


# ABCSD MONTHLY TOTAL WWTP EFFLUENT FLOW (2020 - 2022)

2020 2021 2022

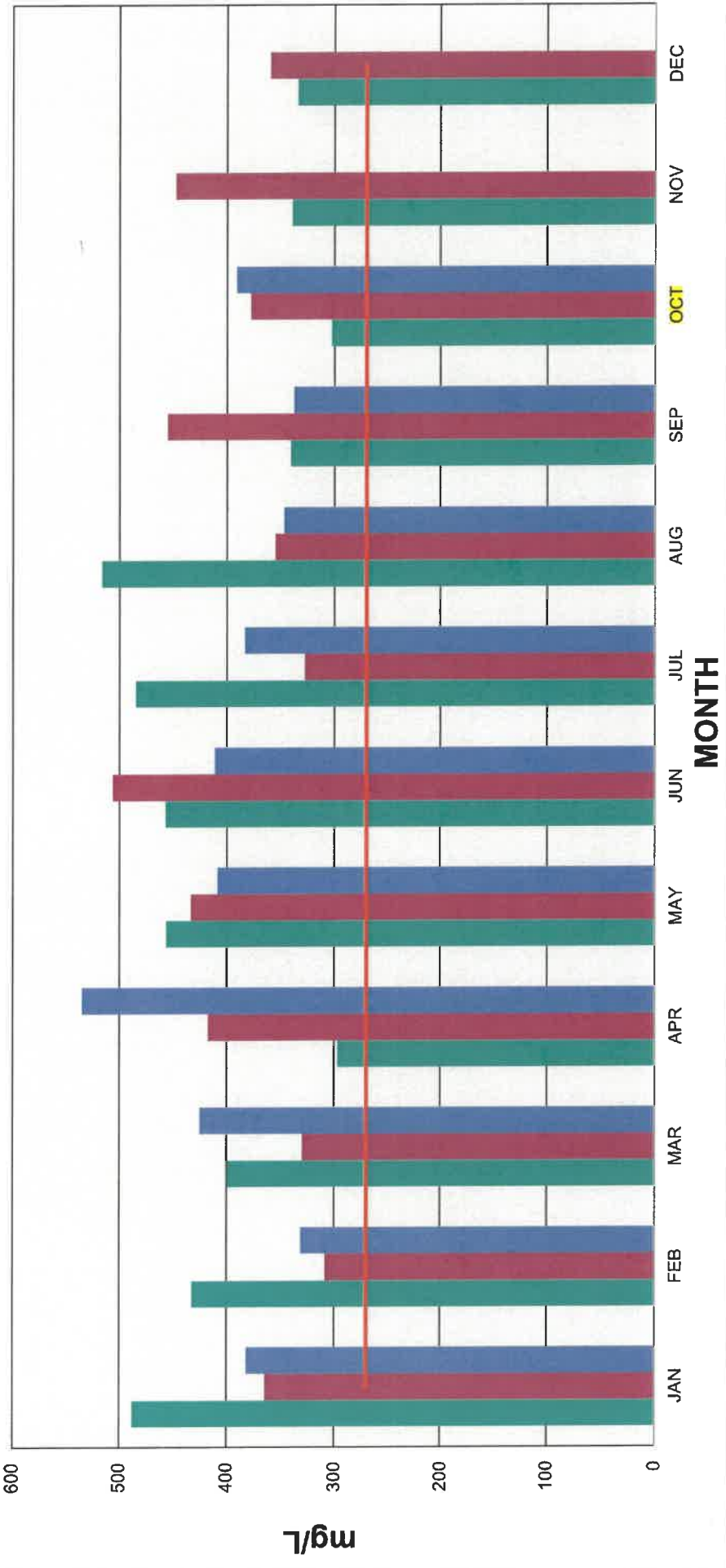


# PORT SAN LUIS MONTHLY TOTAL FLOW (2020 - 2022)



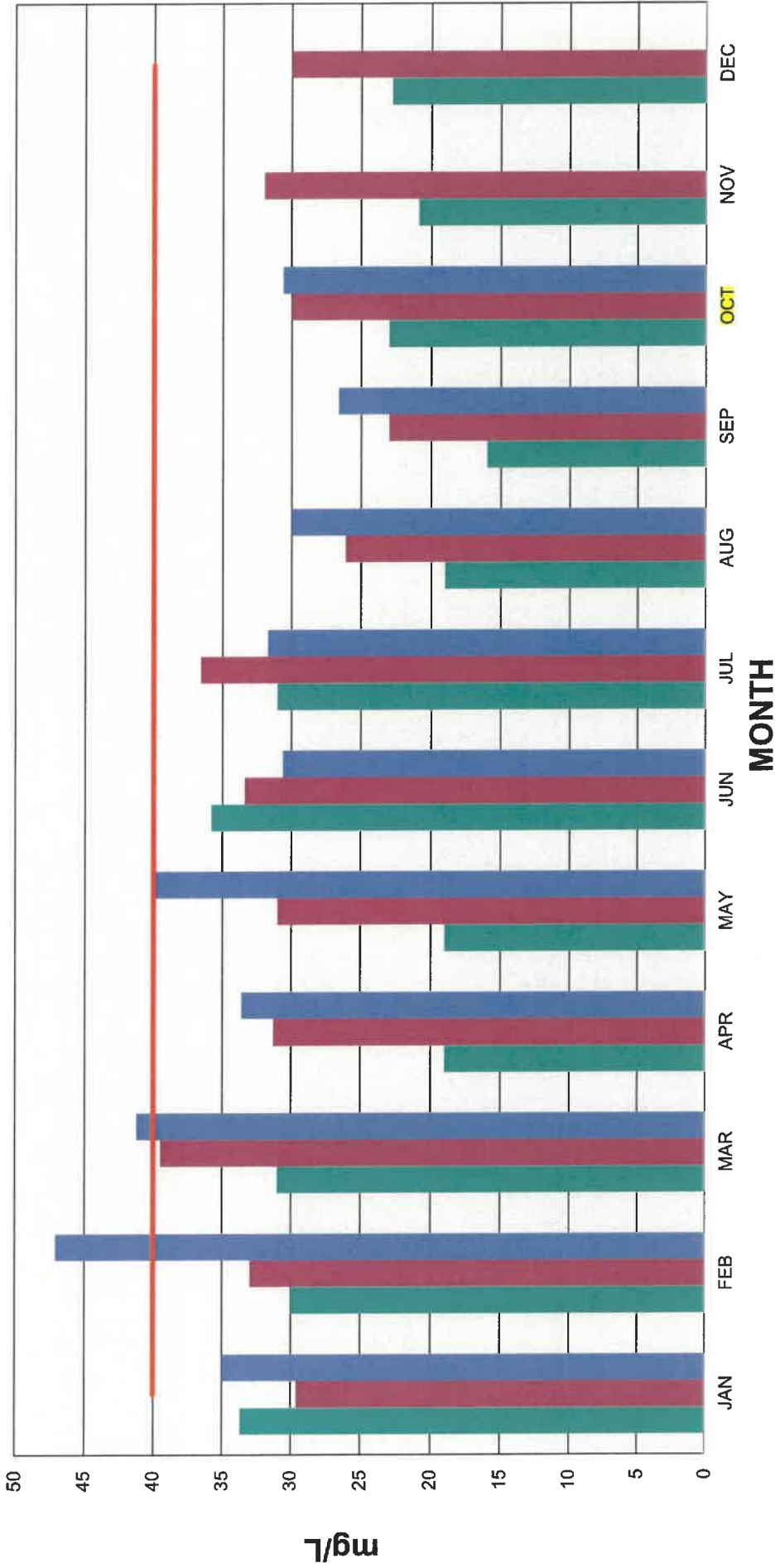
# ABCSD MONTHLY AVERAGE INFLUENT BOD (2020 - 2022)

■ 2020   
 ■ 2021   
 ■ 2022   
 — WWTP Design

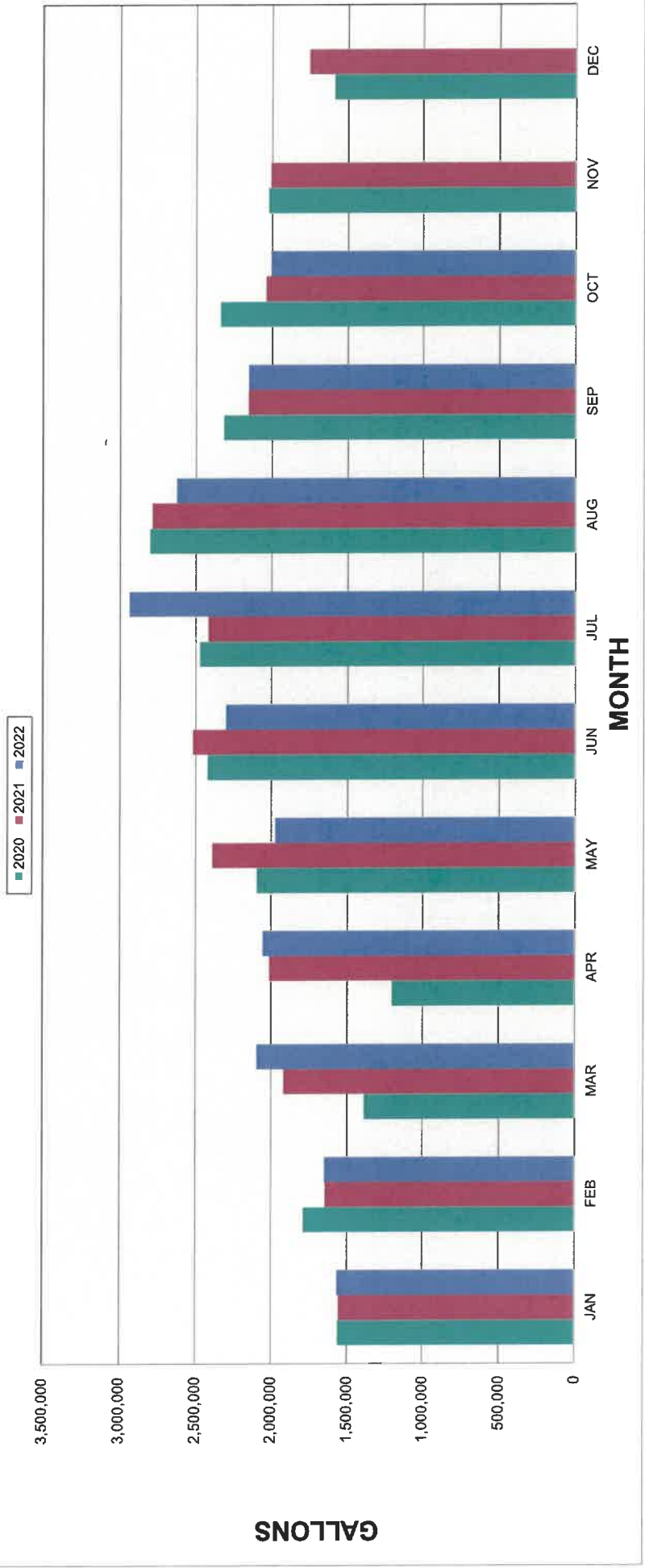


# ABCSD MONTHLY AVERAGE EFFLUENT BOD (2020 - 2022)

■ 2020   
 ■ 2021   
 ■ 2022   
 — 30 Day Average Limit



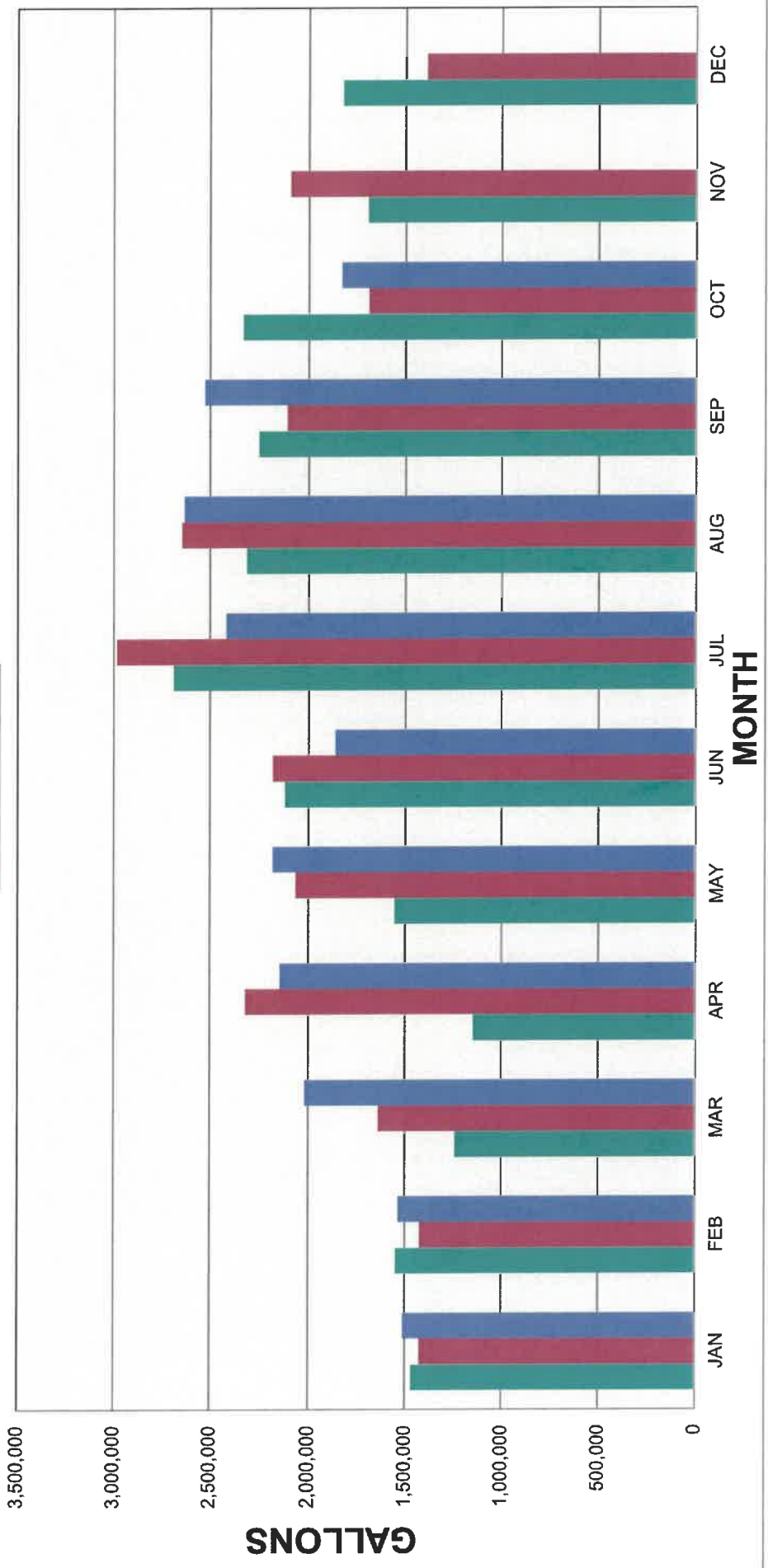
## ABCSD MONTHLY WATER PURCHASED FROM LOPEZ (2020 - 2022)





# ABCSD MONTHLY WATER SOLD (2020 - 2022)

■ 2020 ■ 2021 ■ 2022






**AVILA BEACH**  
**COMMUNITY SERVICES DISTRICT**

Post Office Box 309, Avila Beach, CA. 93424

**MEMORANDUM**

TO: Board of Directors 

FROM: Brad Hagemann, General Manager

DATE: November 8, 2022

SUBJECT: Presentation of Fiscal Year 2021-22 Draft Financial Audit

Recommendation:

Receive draft Report and presentation by Fedak and Brown the District's independent auditor; provide comment; and consider approval of the Report.

Discussion:

Each year, the District is required by state law to provide an Independent Auditor's Report of the District's financial records. Attached for your review is the District's draft audit Report for Fiscal Year 2021-22.

A Principal from Fedak and Brown will attend the November 8, 2022, Board of Directors meeting to present the draft Audit Report and answer any Board questions. The auditors will address the questions and if acceptable, the Board should consider adopting Audit Report as final. Following finalization, staff will provide copies of the Report to both the County and State Auditor Controller offices as required.

**Avila Beach Community Services District**

**Management Report**

**June 30, 2022**

DRAFT

**Avila Beach Community Services District**

**Management Report**

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DRAFT

Board of Directors  
Avila Beach Community Services District  
Avila Beach, California

**Dear Members of the Board:**

In planning and performing our audit of the basic financial statements of the Avila Beach Community Services District (District) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

***Significant Deficiency***

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

***Significant Deficiency, continued***

Year-end Closing Journal Entries

Throughout the year, the District records and reports expenses on a cash basis. As a result, expenditures that occur before the fiscal year and paid after the fiscal year are not reflected on the District's Government-wide financial statements. Also, for budgetary purposes, the District expenses all capital asset purchases. Consequently, capital asset purchases are not reflected as assets of the District on the District's Government-wide financial statements.

Generally accepted accounting principles (GAAP) set by the Governmental Accounting Standards Board (GASB) mandate that the Government-wide financial statements be prepared on a full accrual basis. In doing so, expenditure occurring during the fiscal year is reflected as an expense to the District and capital asset purchases are reflected as non-current assets.

We recommend that the District implement procedures to post closing journal entries to accrue expenditures occurring before its fiscal year and to reclassify capital asset purchases as an asset.

Accounts Receivable

The District uses the El Dorado software for its utility billing. On a monthly basis, billing information is recorded in QuickBooks to reflect the charges for water sales and sewer service, and throughout the month payments received are entered into El Dorado and QuickBooks. The accounts receivable balance per El Dorado should reconcile with the accounts receivable balance in QuickBooks; however, during our audit, we noted a variance.

We recommend that the District implement procedures and controls to ensure the accounts receivable balance between the two software reconcile. Any variance should be investigated and corrected.

***Other Comment***

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purpose with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**APPENDIX**

**Avila Beach Community Services District**

**Audit/Finance Committee Letter**

**June 30, 2022**

DRAFT

Board of Directors  
Avila Beach Community Services District  
Avila Beach, California

We have audited the financial statements of the Avila Beach Community Services District (District) as of and for the year ended June 30, 2022, and have issued our report thereon dated November 8, 2022. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 16, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 8, 2022.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

### **Significant Risks Identified**

We have identified the following significant risks:

- Management override of controls
- Revenue recognition

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

- Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculation in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liability is based on an actuarial valuation that was conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary, to calculate the net pension liability, pension expense, and deferred pension outflows/inflows in determining that they are reasonable in relation to the financial statements taken as a whole.



## **Qualitative Aspects of the Entity's Significant Accounting Practices, continued**

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

- The disclosure of fair value of cash and investments in Note 2 to the basic financial statements which represents amounts susceptible to market fluctuations.
- The disclosure of capital assets, net in Note 5 to the basic financial statements which is based on historical information which could differ from actual useful lives of each capitalized item.
- The disclosure of the District's defined benefit pension in Note 8 to the basic financial statements which is based on actuarial assumptions.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

#### **Identified or Suspected Fraud**

We have not identified or have not obtained information that indicates that fraud may have occurred.

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule on pages 5 through 9 discloses all material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated November 8, 2022.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

**Fedak & Brown LLP**  
Cypress, California  
November 8, 2022

**Avila Beach Community Services District  
Schedule of Adjusting and Reclassifying Journal Entries  
For the Year Ended June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To reconcile prior year ending net net position to current year			
1210-01	Undeposited Funds	3,992,989.31	
1622-03	Land	20.00	
1681-03	Structures GFAAG - Sani & FA	82,207.29	
3900-01	Retained Earnings	12,758.92	
1682-03	Gen / Fire Accum Dep		54,626.21
3900-01	Retained Earnings		3,992,989.31
3900-03	Retained Earnings		27,601.08
4030-01	County Taxes		12,758.92
<b>Total</b>		<b><u>4,087,975.52</u></b>	<b><u>4,087,975.52</u></b>
<b>Adjusting Journal Entries JE # 2</b>			
To adjust accrued payroll.			
5211-01	Regular Pay	445.00	
2201-01	Accrued Payroll		445.00
<b>Total</b>		<b><u>445.00</u></b>	<b><u>445.00</u></b>
<b>Adjusting Journal Entries JE # 3</b>			
To adjust compensated absences.			
5211-01	Regular Pay	2,056.52	
2260-01	Vacation Payable		1,129.48
2262-01	Sick Pay Accrued		927.04
<b>Total</b>		<b><u>2,056.52</u></b>	<b><u>2,056.52</u></b>
<b>Adjusting Journal Entries JE # 4</b>			
To adjust net pension liability			
1800-01	Deferred Outflows of Resources	2,348.00	
2400-01	Net Pension Liability	43,990.00	
5447-01	Pension Expense - GASB 68	34,131.00	
2500-01	Deferred Inflows of Resources		80,469.00
<b>Total</b>		<b><u>80,469.00</u></b>	<b><u>80,469.00</u></b>
<b>Adjusting Journal Entries JE # 5</b>			
To accrue interest.			
FB8150-06	Interest Expense	71,347.50	
FB2255-06	Accrued Interest		71,347.50
<b>Total</b>		<b><u>71,347.50</u></b>	<b><u>71,347.50</u></b>
<b>Adjusting Journal Entries JE # 6</b>			
To accrue property taxes.			
1270-01	Taxes Receivable	26,841.34	
4030-01	County Taxes		26,841.34
<b>Total</b>		<b><u>26,841.34</u></b>	<b><u>26,841.34</u></b>

**Avila Beach Community Services District  
Schedule of Adjusting and Reclassifying Journal Entries  
For the Year Ended June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 7</b>			
To adjust connection fees receivable.			
1010-06	Pacific Premier Checking	16,048.00	
1200-05	Accounts Receivable	16,048.00	
1200-05	Accounts Receivable	16,048.00	
1200-06	Accounts Receivable	36,288.50	
3900-01	Retained Earnings	68,384.50	
7210-05	Connection Fees	96,632.00	
7210-06	Connection Fees	176,583.00	
1010-05	Pacific Premier Checking		16,048.00
1200-01	Accounts Receivable		68,384.50
1200-05	Accounts Receivable		96,632.00
1200-06	Accounts Receivable		176,583.00
3900-06	Retained Earnings		36,288.50
7210-05	Connection Fees		16,048.00
7210-06	Connection Fees		16,048.00
<b>Total</b>		<b><u>426,032.00</u></b>	<b><u>426,032.00</u></b>
<b>Adjusting Journal Entries JE # 8</b>			
To balance individual funds.			
1210-01	Undeposited Funds	0.60	
2998-06	UNBALANCED CLASSES	29,183.18	
2998-99	UNBALANCED CLASS	3,963,806.73	
1210-06	Undeposited Funds		29,183.18
1210-99	Undeposited Funds		3,963,806.73
2998-01	UNBALANCED CLASSES		0.60
<b>Total</b>		<b><u>3,992,990.51</u></b>	<b><u>3,992,990.51</u></b>
<b>Adjusting Journal Entries JE # 9</b>			
To move balances from General fund to the Sanitary fund.			
1010-01	Pacific Premier Checking	86.59	
1060-06	US Bank MM WWTP	2,996,059.59	
2450-01	U.S. Bank Loan WWTP	3,020,000.00	
8245f-06	WWTP Loan Admin Fees	24,027.00	
1010-06	Pacific Premier Checking		86.59
1060-01	US Bank MM WWTP		2,996,059.59
2450-06	U.S. Bank Loan WWTP		3,020,000.00
8245f-01	WWTP Loan Admin Fees		24,027.00
<b>Total</b>		<b><u>6,040,173.18</u></b>	<b><u>6,040,173.18</u></b>

**Avila Beach Community Services District  
Schedule of Adjusting and Reclassifying Journal Entries  
For the Year Ended June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 10</b>			
To revert prior year accounts payable.			
2100-01	Accounts Payable	9,776.50	
2100-04	Accounts Payable	2,107.57	
2100-05	Accounts Payable	39,544.10	
2100-06	Accounts Payable	103,547.74	
2100-06	Accounts Payable	34,543.92	
5140-01	Invoice Cloud		356.57
6102-01	Accounting		660.00
6103-01	Accounting Audit		110.00
6130-01	LAFCo Fees		5,376.30
6170-01	Website		200.00
6503-06	Chemicals		4,071.22
6505-05	Contract Labor O & M		15,136.72
6505-06	Contract Labor O & M		5,042.92
6506-01	Contract Labor GM		1,885.00
6507-05	Contract Labor Civil Engineer		1,450.00
6507-06	Contract Labor Civil Engineer		2,900.00
6522-06	Equip. Rep. & Maint-Avila & HD		11,288.81
6524-01	Equip. Rep. & Maint. Avila Only		650.00
6524-04	Equip. Rep. & Maint. Avila Only		1,363.00
6524-06	Equip. Rep. & Maint. Avila Only		373.16
6530-06	Generator Maintenance		917.80
6540-06	Lab Tests		3,655.00
6542-01	Maintenance		255.00
6550-01	Operating Supplies		138.30
6555-05	Permits & Fees		28.60
6570-06	Safety Gear		1,885.00
6580-06	Solids Handling		1,840.50
6585-06	Telephone / Internet		272.51
6590-01	Utilities		145.33
6590-04	Utilities		744.57
6590-05	Utilities		157.98
6590-06	Utilities		2,297.00
6805-05	State Water		22,770.80
8245c-06	WWTP MBR Purchase		85,392.24
8245d-06	WWTP Wallace Group Engineering		18,155.50
<b>Total</b>		<b><u>189,519.83</u></b>	<b><u>189,519.83</u></b>

**Avila Beach Community Services District  
Schedule of Adjusting and Reclassifying Journal Entries  
For the Year Ended June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 11</b>			
To adjust LAIF fair market value and interest receivable.			
1255-01	Interest Receivable	4,114.34	
4600-01	Interest Income	50,067.15	
1050-01	LAIF		50,067.15
4600-01	Interest Income		4,114.34
<b>Total</b>		<b><u>54,181.49</u></b>	<b><u>54,181.49</u></b>
<b>Adjusting Journal Entries JE # 12</b>			
To accrue accounts payable.			
6135-01	Legal	1,955.00	
6135-05	Legal	1,541.00	
6135-06	Legal	3,680.00	
6505-01	Contract Labor O & M	198.36	
6505-05	Contract Labor O & M	5,295.07	
6505-05	Contract Labor O & M	373.02	
6505-06	Contract Labor O & M	15,812.83	
6506-01	Contract Labor GM	2,900.00	
6507-05	Contract Labor Civil Engineer	725.00	
6507-06	Contract Labor Civil Engineer	1,595.00	
6510-06	Critical Spare Parts	2,414.65	
6510-06	Critical Spare Parts	2,336.40	
6522-06	Equip. Rep. & Maint-Avila & HD	2,549.04	
6522-06	Equip. Rep. & Maint-Avila & HD	965.43	
6522-06	Equip. Rep. & Maint-Avila & HD	1,347.57	
6522-06	Equip. Rep. & Maint-Avila & HD	344.99	
6522-06	Equip. Rep. & Maint-Avila & HD	3,276.48	
6522-06	Equip. Rep. & Maint-Avila & HD	738.20	
6550-06	Operating Supplies	1,485.67	
6805-05	State Water	23,643.90	
8245d-06	WWTP Wallace Group Engineering	7,983.75	
8245e-06	WWTP Construction	312.50	
8245e-06	WWTP Construction	112,005.00	
2100-01	Accounts Payable		5,053.36
2100-05	Accounts Payable		7,934.09
2100-05	Accounts Payable		23,643.90
2100-06	Accounts Payable		156,847.51
<b>Total</b>		<b><u>193,478.86</u></b>	<b><u>193,478.86</u></b>

**Avila Beach Community Services District  
Schedule of Adjusting and Reclassifying Journal Entries  
For the Year Ended June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 13</b>			
To capitalize capital outlay and depreciated capital assets.			
1627-06	Collection Assets Cost	198,392.32	
1690-06	Construction in Progress	1,818,666.47	
6125-01	Depreciation	8,139.42	
6125-05	Depreciation	31,490.57	
6125-06	Depreciation	201,176.03	
1609-01	Office Equipment Accum Depr		8,139.42
1640-06	Treatment Plant Accum Dep		201,176.03
1658-05	Dist Assets Accum Depr		31,490.57
1690-06	Construction in Progress		198,392.32
8230-06	Capital Purchases in Progress		1,818,666.47
<b>Total</b>		<b><u>2,257,864.81</u></b>	<b><u>2,257,864.81</u></b>
<b>Reclassifying Journal Entries JE # 201</b>			
To reclassify property taxes.			
4030-04	County Taxes	17,453.27	
4030-05	County Taxes	87,266.62	
4030-06	County Taxes	380,947.82	
6104-01	Administrative Transfer	485,667.71	
4030-01	County Taxes		485,667.71
6104-04	Administrative Transfer		17,453.27
6104-05	Administrative Transfer		87,266.62
6104-06	Administrative Transfer		380,947.82
<b>Total</b>		<b><u>971,335.42</u></b>	<b><u>971,335.42</u></b>
<b>Reclassifying Journal Entries JE # 202</b>			
To reclassify services from capital outlay to contractual services.			
6540-06	Lab Tests	1,712.48	
8245e-06	WWTP Construction		1,337.48
8246d-06	WW Swr Ln Rplmt Const Costs		375.00
<b>Total</b>		<b><u>1,712.48</u></b>	<b><u>1,712.48</u></b>



**Avila Beach Community Services District**  
**Avila Beach, California**

**Annual Financial Report**

**For the Fiscal Year Ended**  
**June 30, 2022**





**AVILA BEACH COMMUNITY SERVICES DISTRICT**

**List of Elected Officials and District Staff**

**June 30, 2022**

**Elected Officials**

**BOARD OF DIRECTORS**

<b>President</b>	<b>Peter Kelley</b>
<b>Vice President</b>	<b>Lynn Helenius</b>
<b>Director</b>	<b>Ara Najarian</b>
<b>Director</b>	<b>Kristin Berry</b>
<b>Director</b>	<b>Howie Kennet</b>

**District Staff**

<b>General Manager</b>	<b>Bradley Hagemann</b>
------------------------	-------------------------

**Avila Beach Community Services District  
Post Office Box 309  
100 San Luis Street  
Avila Beach, California 93424  
(805) 595-2664 [www.avilabeachcsd.org](http://www.avilabeachcsd.org)**



**Avila Beach Community Services District**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2022**

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**Avila Beach Community Services District  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2022**

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**Financial Section**

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## **Independent Auditor's Report**

Board of Directors  
Avila Beach Community Services District  
Avila Beach, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Avila Beach Community Services District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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 Auditor's 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 opinions.

#### ***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Independent Auditor's Report, continued

### *Auditor's 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 auditor's 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 our 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.

### *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 and the required supplementary information on pages 44 through 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 auditing standards generally accepted in the United States of America, 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.

## Independent Auditor's Report, continued

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

**Fedak & Brown LLP**  
Cypress, California  
November 8, 2022

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**Avila Beach Community Services District  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2022**

The following Management's Discussion and Analysis of activities and financial performance of the Avila Beach Community Services District (District) provide an introduction to the financial statements of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the accompanying basic financial statements and related notes, which follow this section.

**Financial Highlights**

- The District's net position increased 3.23% or \$260,411 from \$8,061,776 to \$8,322,187 in 2022, as a result of current year operations.
- In 2022, total revenues from all sources decreased 3.88% or \$79,341 from \$2,045,144 to \$1,965,803.
- In 2022, total expenses from operations increased 3.17% or \$52,339 from \$1,653,053 to \$1,705,392.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

**Statement of Net Position and Statement of Activities**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but unused, vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes, assessments, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and street lighting. The business-type activities of the District include operations for water, sanitation (sewer), and refuse (trash and solid waste).

The government-wide financial statements can be found on pages 10 and 11 of this report.

**Avila Beach Community Services District  
Management's Discussion and Analysis, continued  
For the Fiscal Year Ended June 30, 2022**

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental fund and enterprise fund.

**Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the 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 fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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.

The District maintains two individual governmental funds: general and street lighting. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund and street lighting fund, which are considered major funds. The District maintains no non-major governmental funds.

The District adopts an annual appropriated budget for its general fund and street lighting fund. A budgetary comparison statement has been provided for the general fund and street lighting fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

**Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Funds**

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses three enterprise funds to account for its water, sanitary, and refuse activities.

Enterprise funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise fund financial statements provide separate information for all three enterprise funds.

The basic enterprise fund financial statements can be found on pages 16 through 19 of this report.

**Notes to the 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. The notes to the financial statements can be found on pages 20 through 43 of this report.

**Avila Beach Community Services District  
Management's Discussion and Analysis, continued  
For the Fiscal Year Ended June 30, 2022**

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which can be found on pages 44 through 48 of this report.

**Government-wide Financial Analysis**

As noted earlier, 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 resources exceed liabilities and deferred inflows of resources by \$8,322,187 at the close of the most recent fiscal year, with an increase of \$260,411 compared with the prior year.

A portion of the District's net position (61.52%) reflects its net investment in capital assets (e.g. land, water/wastewater infrastructure, and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**Statement of Net Position**

Below is a summary of the statement of net position:

	Condensed Statements of Net Position					
	Governmental Activities		Business-type Activities		Total District	
	2022	As Restated 2021	2022	As Restated 2021	2022	As Restated 2021
<b>Assets:</b>						
Current assets	\$ 179,638	360,661	6,473,126	4,477,595	6,652,764	4,838,256
Capital assets, net	19,464	27,603	5,100,546	3,514,545	5,120,010	3,542,148
<b>Total assets</b>	<b>199,102</b>	<b>388,264</b>	<b>11,573,672</b>	<b>7,992,140</b>	<b>11,772,774</b>	<b>8,380,404</b>
<b>Deferred outflows of resources:</b>						
Deferred pension outflows	28,724	26,376	-	-	28,724	26,376
<b>Total deferred outflows of resources</b>	<b>28,724</b>	<b>26,376</b>	<b>-</b>	<b>-</b>	<b>28,724</b>	<b>26,376</b>
<b>Liabilities:</b>						
Current liabilities	13,959	18,229	376,891	184,106	390,850	202,335
Non-current liabilities	92,927	136,917	2,909,313	-	3,002,240	136,917
<b>Total liabilities</b>	<b>106,886</b>	<b>155,146</b>	<b>3,286,204</b>	<b>184,106</b>	<b>3,393,090</b>	<b>339,252</b>
<b>Deferred inflows of resources:</b>						
Deferred pension inflows	86,221	5,752	-	-	86,221	5,752
<b>Total deferred inflows of resources</b>	<b>86,221</b>	<b>5,752</b>	<b>-</b>	<b>-</b>	<b>86,221</b>	<b>5,752</b>
<b>Net position:</b>						
Net investment in capital assets	19,464	27,603	5,100,546	3,514,545	5,120,010	3,542,148
Unrestricted	15,255	226,139	3,186,922	4,293,489	3,202,177	4,519,628
<b>Total net position</b>	<b>\$ 34,719</b>	<b>253,742</b>	<b>8,287,468</b>	<b>7,808,034</b>	<b>8,322,187</b>	<b>8,061,776</b>

The balance of unrestricted net position totaling \$3,202,177 may be used to meet the government's ongoing obligations.

**Governmental activities** — Governmental activities decreased the District's net position by \$219,023 from the prior year. The decrease in net position was due primarily to an increase of \$249,192 from current year operations; which was offset by a decrease of \$468,215 due to a transfer-out to support the operations of business-type activities.

**Business-type activities** — Business-type activities decreased the District's net position by \$479,434 from the prior year. The decrease in net position was due primarily to decreases of \$11,219 from current year operations; which was offset by an increase \$468,215 due to a transfer-in from governmental activities.

**Avila Beach Community Services District  
Management's Discussion and Analysis, continued  
For the Fiscal Year Ended June 30, 2022**

**Government-wide Financial Analysis, continued**

**Statement of Activities**

Below is a summary of the statement of activities:

	Condensed Statements of Activities					
	Governmental Activities		Business-type Activities		Total District	
	2022	As Restated 2021	2022	As Restated 2021	2022	As Restated 2021
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 5,392	5,202	1,225,836	1,234,131	1,231,228	1,239,333
<b>General revenues:</b>						
Property taxes	769,614	787,634	-	-	769,614	787,634
Interest earnings	(35,039)	18,177	-	-	(35,039)	18,177
Rental income	-	-	-	-	-	-
<b>Total revenues</b>	<u>739,967</u>	<u>811,013</u>	<u>1,225,836</u>	<u>1,234,131</u>	<u>1,965,803</u>	<u>2,045,144</u>
<b>Expenses:</b>						
General government	477,679	439,854	-	-	477,679	439,854
Street lighting	13,096	15,810	-	-	13,096	15,810
Water	-	-	377,987	411,775	377,987	411,775
Sanitary	-	-	835,664	783,583	835,664	783,583
Refuse	-	-	966	2,031	966	2,031
<b>Total expenses</b>	<u>490,775</u>	<u>455,664</u>	<u>1,214,617</u>	<u>1,197,389</u>	<u>1,705,392</u>	<u>1,653,053</u>
<b>Income(loss) before transfers and transfers</b>	249,192	355,349	11,219	36,742	260,411	392,091
<b>Capital contributions</b>	-	-	-	-	-	-
<b>Transfers in/(out)</b>	(468,215)	(516,607)	468,215	516,607	-	-
<b>Changes in net position</b>	(219,023)	(161,258)	479,434	553,349	260,411	392,091
<b>Net position, beginning of year</b>	253,742	415,000	7,808,034	7,254,685	8,061,776	7,669,685
<b>Net position, end of year</b>	<u>\$ 34,719</u>	<u>253,742</u>	<u>8,287,468</u>	<u>7,808,034</u>	<u>8,322,187</u>	<u>8,061,776</u>

- The District's net position decreased 3.23% or \$260,411 from \$8,061,776 to \$8,322,187 in 2022, as a result of current year operations.
- In 2022, total revenues from all sources decreased 3.88% or \$79,341 from \$2,045,144 to \$1,965,803, primarily due to decreases of \$53,216 in interest earnings, \$18,020 in property taxes, and \$8,105 in charges for services.
- In 2022, total expenses from operations increased 3.17% or \$52,339 from \$1,653,053 to \$1,705,392, primarily due to increases of \$52,081 in sanitary and \$37,825 in general government operations; which were offset by a decrease of \$33,788 in water.

**Government Fund Financial Analysis**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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



**Avila Beach Community Services District  
Management's Discussion and Analysis, continued  
For the Fiscal Year Ended June 30, 2022**

**Government Fund Financial Analysis, continued**

The following discussion is correlated to the Balance Sheet – Governmental Fund found on page 12.

As of the end of the current fiscal year, the District's governmental fund reported combined ending fund balance of \$165,679, a decrease of \$176,753 in comparison with the prior year. Of the total fund balance, 96.32%, or \$159,579, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance is assigned to indicate that it is not available for general spending because it has already been assigned for compensated absences.

The general fund is the chief operating fund of the District. As of the end of the current fiscal year, the District's general fund reported fund balance of \$151,614, a decrease of \$185,266 in comparison with the prior year. Of the general fund balance, 95.98%, or \$145,514, constitutes unassigned fund balance, which is available for spending. The remainder of fund balance is assigned to indicate that it is not available for general spending because it has already been assigned for compensated absences.

The District's general fund decrease of \$185,266 is the result of a \$300,402 gain from the current year's operations; which was offset by a \$485,668 transfer-out to support the operations of the District's other funds.

The street lighting fund balance was \$14,065. The fund balance of the District's street lighting fund increased \$8,513 as a result of a \$8,940 loss from the current year's operations; which was offset by a \$17,453 transfer in from the general fund to support its operations.

**Enterprise fund** – The District's enterprise fund provides the same type of information found in the government-wide financial statements, but in greater detail.

Net position for all enterprise fund increased \$479,434 from the prior year. Changes in total net position from the prior year are as follows: the water enterprise fund increased by \$230,199, of which an increase of \$142,932 was a result of current year operations and \$87,267 was related to transfer-in from the general fund in support of its operations; the sanitary enterprise fund increased by \$227,162, of which a decrease of \$153,786 was a result of current year operations; which was offset by \$380,948 related to transfer-in from the general fund in support of its operations; and the refuse enterprise increased by \$22,073 as a result of current year operations.

**Governmental Activities Budgetary Highlights**

The final actual expenditures for the year ended June 30, 2022, were less than budgeted by \$31,394 for the General Fund and less than budgeted by \$5,651 for the Streets Lighting Fund. Actual revenues for the year ended June 30, 2022, were less than the anticipated budget by \$94,942 for the General Fund and less than the anticipated budget by \$91 for the Streets Lighting Fund. At June 30, 2022, there were no differences between the original and final amended budgets. (See Budgetary Comparison Schedule for the General Fund and Streets Lighting Fund under Required Supplementary Information section on pages 44 and 45).

**Avila Beach Community Services District  
Management's Discussion and Analysis, continued  
For the Fiscal Year Ended June 30, 2022**

**Capital Asset Administration**

	Governmental Activities		Business-type Activities		Total District	
	2022	2021	2022	2021	2022	2021
Capital assets:						
Non-depreciable assets	\$ 20	20	2,280,330	660,056	2,280,350	660,076
Depreciable assets	94,968	94,968	6,874,120	6,675,726	6,969,088	6,770,694
Total capital assets	94,988	94,988	9,154,450	7,335,782	9,249,438	7,430,770
Accumulated depreciation	(75,524)	(67,385)	(4,053,904)	(3,821,237)	(4,129,428)	(3,888,622)
Total capital assets, net	\$ 19,464	27,603	5,100,546	3,514,545	5,120,010	3,542,148

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$5,120,010 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and machinery and equipment. The capital assets of the District are more fully analyzed in Note 5 to the basic financial statements.

**Conditions Affecting Current Financial Position**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around its duration. Consequently, the related financial impact on the District cannot be estimated at this time.

Management is unaware of any other conditions which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

**Requests for Information**

This financial report is designed to provide the District's present users, including funding sources, customers, stakeholders, and other interested parties, with a general overview of the District's finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager, Bradley Hagemann at Avila Beach Community Services District, Post Office Box 309, Avila Beach, California 93424 or (805) 835-3163.

# **Basic Financial Statements**

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**Avila Beach Community Services District**  
**Statement of Net Position**  
**June 30, 2022**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Current assets:</b>			
Cash and cash equivalents (note 2)	\$ 106,457	6,334,660	6,441,117
Accrued interest receivable	7,281	-	7,281
Accounts receivable – utilities, net (note 3)	-	122,548	122,548
Accounts receivable – other	250	-	250
Property taxes and assessments receivable	57,104	-	57,104
Prepaid expenses	8,546	15,918	24,464
<b>Total current assets</b>	<u>179,638</u>	<u>6,473,126</u>	<u>6,652,764</u>
<b>Non-current assets:</b>			
Capital assets – not being depreciated (note 5)	20	2,280,330	2,280,350
Capital assets – being depreciated, net (note 5)	19,444	2,820,216	2,839,660
<b>Total non-current assets</b>	<u>19,464</u>	<u>5,100,546</u>	<u>5,120,010</u>
<b>Total assets</b>	<u>199,102</u>	<u>11,573,672</u>	<u>11,772,774</u>
<b>Deferred outflows of resources:</b>			
Deferred pension outflows (note 7)	28,724	-	28,724
<b>Total deferred outflows of resources</b>	<u>28,724</u>	<u>-</u>	<u>28,724</u>
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	5,056	188,426	193,482
Accrued wages and related payables	2,803	-	2,803
Accrued interest	-	71,348	71,348
Deposits and unearned revenue	-	6,430	6,430
Compensated absences (note 6)	6,100	-	6,100
Long-term liabilities – due within one year:			
Certificate-of-participation	-	110,687	110,687
<b>Total current liabilities</b>	<u>13,959</u>	<u>376,891</u>	<u>390,850</u>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Certificate-of-participation	-	2,909,313	2,909,313
Net pension liability (note 7)	92,927	-	92,927
<b>Total non-current liabilities</b>	<u>92,927</u>	<u>2,909,313</u>	<u>3,002,240</u>
<b>Total liabilities</b>	<u>106,886</u>	<u>3,286,204</u>	<u>3,393,090</u>
<b>Deferred inflows of resources:</b>			
Deferred pension inflows (note 7)	86,221	-	86,221
<b>Total deferred inflows of resources</b>	<u>86,221</u>	<u>-</u>	<u>86,221</u>
<b>Net position:</b>			
Net investment in capital assets	19,464	5,100,546	5,120,010
Unrestricted	15,255	3,186,922	3,202,177
<b>Total net position</b>	<u>\$ 34,719</u>	<u>8,287,468</u>	<u>8,322,187</u>

See accompanying notes to the basic financial statements



**Avila Beach Community Services District**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Governmental Activities	Business-type Activities	Total
<b>Governmental activities:</b>					
General government	\$ 477,679	4,483	(473,196)	-	(473,196)
Lighting	13,096	909	(12,187)	-	(12,187)
<b>Total governmental activities</b>	<b>490,775</b>	<b>5,392</b>	<b>(485,383)</b>	<b>-</b>	<b>(485,383)</b>
<b>Business-type activities:</b>					
Water	377,987	520,919	-	142,932	142,932
Sanitary	835,664	681,878	-	(153,786)	(153,786)
Refuse	966	23,039	-	22,073	22,073
<b>Total business-type activities</b>	<b>1,214,617</b>	<b>1,225,836</b>	<b>-</b>	<b>11,219</b>	<b>11,219</b>
<b>Total</b>	<b>\$ 1,705,392</b>	<b>1,231,228</b>	<b>(485,383)</b>	<b>11,219</b>	<b>(474,164)</b>
<b>General revenues:</b>					
Property taxes			\$ 769,614	-	769,614
Interest earnings			(35,039)	-	(35,039)
Rental income			-	-	-
<b>Total general revenues</b>			<b>734,575</b>	<b>-</b>	<b>734,575</b>
<b>Transfers in/(out) (note 4)</b>			<b>(468,215)</b>	<b>468,215</b>	<b>-</b>
<b>Changes in net position</b>			<b>(219,023)</b>	<b>479,434</b>	<b>260,411</b>
<b>Net position, beginning of year as restated (note 8)</b>			<b>253,742</b>	<b>7,808,034</b>	<b>8,061,776</b>
<b>Net position, end of year</b>			<b>\$ 34,719</b>	<b>8,287,468</b>	<b>8,322,187</b>

See accompanying notes to the basic financial statements

**Avila Beach Community Services District  
Balance Sheet – Governmental Fund  
June 30, 2022**

	<u>General</u>	<u>Streets Lighting</u>	<u>Total Governmental Activities</u>
<b>Assets:</b>			
Cash and cash equivalents (note 2)	\$ 92,392	14,065	106,457
Accrued interest receivable	7,281	-	7,281
Accounts receivable – other	250	-	250
Property taxes and assessments receivable	57,104	-	57,104
Prepaid expenses	8,546	-	8,546
<b>Total assets</b>	<b>\$ 165,573</b>	<b>14,065</b>	<b>179,638</b>
<b>Liabilities:</b>			
Accounts payable and accrued expenses	\$ 5,056	-	5,056
Accrued wages and related payables	2,803	-	2,803
Compensated absences (note 6)	6,100	-	6,100
<b>Total liabilities</b>	<b>13,959</b>	<b>-</b>	<b>13,959</b>
<b>Fund balance (note 9):</b>			
Assigned	6,100	-	6,100
Unassigned	145,514	14,065	159,579
<b>Total fund balance</b>	<b>151,614</b>	<b>14,065</b>	<b>165,679</b>
<b>Total liabilities and fund balance</b>	<b>\$ 165,573</b>	<b>14,065</b>	<b>179,638</b>

Continued on next page

See accompanying notes to the basic financial statements

**Avila Beach Community Services District**  
**Reconciliation of the Balance Sheet of Governmental Fund to the Statement of Net Position**  
**June 30, 2022**

	<u>2022</u>
<b>Reconciliation:</b>	
Total fund balance of Governmental Fund	\$ 165,679
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, not in the governmental fund balance sheet. However, the statement of net position includes those capital position among the assets of the District as a whole.	19,464
Deferred outflows of resources applicable to the consumption of resources to be used in future periods	28,724
Long-term liabilities applicable to the District are not due and payable in the current period and, accordingly, are not reported as governmental fund liabilities. All liabilities both current and long-term, are reported in the statement of net position as follows:	
Net pension liability	(92,927)
Deferred inflows of resources applicable to the aquisition of resources to be used in future periods	<u>(86,221)</u>
Net position of Governmental Activities	<u>\$ 34,719</u>

See accompanying notes to the basic financial statements

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**Avila Beach Community Services District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund**  
**For the Fiscal Year Ended June 30, 2022**

	<u>General</u>	<u>Streets Lighting</u>	<u>Total Governmental Activities</u>
<b>Revenues:</b>			
Property taxes	\$ 769,614	-	769,614
Investment return	(35,039)	-	(35,039)
Charges for services	4,483	909	5,392
<b>Total revenues</b>	<u>739,058</u>	<u>909</u>	<u>739,967</u>
<b>Expenditures:</b>			
General government	438,656	-	438,656
Street lighting	-	9,849	9,849
<b>Total expenditures</b>	<u>438,656</u>	<u>9,849</u>	<u>448,505</u>
<b>Excess(deficiency) of revenues over expenditures</b>	300,402	(8,940)	291,462
<b>Other financing sources(uses):</b>			
Operating transfers in(out) (note 4)	(485,668)	17,453	(468,215)
<b>Net change in fund balance</b>	(185,266)	8,513	(176,753)
<b>Fund balance, beginning of year</b>	336,880	5,552	342,432
<b>Fund balance, end of year</b>	<u>\$ 151,614</u>	<u>14,065</u>	<u>165,679</u>

Continued on next page

See accompanying notes to the basic financial statements.

**Avila Beach Community Services District**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of**  
**Governmental Fund to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2022**

**Reconciliation:**

Net change in fund balance – Governmental Fund	\$ (176,753)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense as follows:

Depreciation expense	(8,139)
Capital outlay	-

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenses in governmental fund as follows:

Net change in pension obligations for the current period	<u>(34,131)</u>
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Changes in net position of Governmental Activities	\$ <u>(219,023)</u>
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See accompanying notes to the basic financial statements

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**Avila Beach Community Services District  
Statement of Net Position – Enterprise Fund  
June 30, 2022**

	<u>Water</u>	<u>Sanitary</u>	<u>Refuse</u>	<u>Total Business-type Activities</u>
<b>Current assets:</b>				
Cash and cash equivalents (note 2)	\$ 2,621,953	3,585,553	127,154	6,334,660
Accounts receivable – utilities, net (note 3)	65,263	57,285	-	122,548
Prepaid expenses	7,325	8,593	-	15,918
<b>Total current assets</b>	<u>2,694,541</u>	<u>3,651,431</u>	<u>127,154</u>	<u>6,473,126</u>
<b>Non-current assets:</b>				
Capital assets – not being depreciated (note 5)	-	2,280,330	-	2,280,330
Capital assets – being depreciated, net (note 5)	515,074	2,305,142	-	2,820,216
<b>Total non-current assets</b>	<u>515,074</u>	<u>4,585,472</u>	<u>-</u>	<u>5,100,546</u>
<b>Total assets</b>	<u>3,209,615</u>	<u>8,236,903</u>	<u>127,154</u>	<u>11,573,672</u>
<b>Current liabilities:</b>				
Accounts payable and accrued expenses	31,578	156,848	-	188,426
Accrued interest	-	71,348	-	71,348
Unearned revenue	6,430	-	-	6,430
Long-term debt – due within one year: Certificate-of-participation	-	110,687	-	110,687
<b>Total current liabilities</b>	<u>38,008</u>	<u>338,883</u>	<u>-</u>	<u>376,891</u>
<b>Non-current liabilities</b>				
Long-term debt – due after one year: Certificate-of-participation	-	2,909,313	-	2,909,313
<b>Total non-current liabilities</b>	<u>-</u>	<u>2,909,313</u>	<u>-</u>	<u>2,909,313</u>
<b>Total liabilities</b>	<u>38,008</u>	<u>3,248,196</u>	<u>-</u>	<u>3,286,204</u>
<b>Net position:</b>				
Net investment in capital assets	515,074	4,585,472	-	5,100,546
Unrestricted (note 9)	2,656,533	403,235	127,154	3,186,922
<b>Total net position</b>	<u>\$ 3,171,607</u>	<u>4,988,707</u>	<u>127,154</u>	<u>8,287,468</u>

See accompanying notes to the basic financial statements

**Avila Beach Community Services District**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Fund**  
**For the Fiscal Year Ended June 30, 2022**

	Water	Sanitary	Refuse	Total Business-type Activities
<b>Operating revenues:</b>				
Water consumption sales	\$ 520,919	-	-	520,919
Sanitary service charges	-	681,878	-	681,878
Refuse franchise charges	-	-	23,039	23,039
<b>Total operating revenue</b>	<b>520,919</b>	<b>681,878</b>	<b>23,039</b>	<b>1,225,836</b>
<b>Operating expenses:</b>				
Professional services	77,936	316,318	-	394,254
Utilities	2,188	35,687	-	37,875
Repairs and maintenance	12,074	54,703	-	66,777
Supplies	565	79,753	-	80,318
Insurance	6,463	7,541	-	14,004
Administrative expenses	10,445	19,107	966	30,518
Materials and services	236,825	26,004	-	262,829
<b>Total operating expenses</b>	<b>346,496</b>	<b>539,113</b>	<b>966</b>	<b>886,575</b>
Operating income before depreciation expense	174,423	142,765	22,073	339,261
Depreciation expense	(31,491)	(201,176)	-	(232,667)
<b>Operating income(loss)</b>	<b>142,932</b>	<b>(58,411)</b>	<b>22,073</b>	<b>106,594</b>
<b>Non-operating expense:</b>				
Interest expense	-	(71,348)	-	(71,348)
Debt issuance cost	-	(24,027)	-	(24,027)
<b>Totan non-operating expense</b>	<b>-</b>	<b>(95,375)</b>	<b>-</b>	<b>(95,375)</b>
<b>Net income(loss) before transfers</b>	<b>142,932</b>	<b>(153,786)</b>	<b>22,073</b>	<b>11,219</b>
<b>Operating transfers in (note 4)</b>	<b>87,267</b>	<b>380,948</b>	<b>-</b>	<b>468,215</b>
<b>Changes in net position</b>	<b>230,199</b>	<b>227,162</b>	<b>22,073</b>	<b>479,434</b>
<b>Net position, beginning of year</b>	<b>2,941,408</b>	<b>4,761,545</b>	<b>105,081</b>	<b>7,808,034</b>
<b>Net position, end of year</b>	<b>\$ 3,171,607</b>	<b>4,988,707</b>	<b>127,154</b>	<b>8,287,468</b>

See accompanying notes to the basic financial statements

**Avila Beach Community Services District  
Statement of Cash Flows – Enterprise Fund  
For the Fiscal Year Ended June 30, 2022**

	<b>2022</b>
<b>Cash flows from operating activities:</b>	
Cash receipts from customers for water sales and services	\$ 1,220,525
Cash paid to vendors and suppliers for materials and services	(891,703)
<b>Net cash provided by operating activities</b>	<b>328,822</b>
<b>Cash flows from non-capital financing activities:</b>	
Operating transfer-in	468,215
<b>Net cash provided by non-capital financing activities</b>	<b>468,215</b>
<b>Cash flows from capital and related financing activities</b>	
Acquisition and construction of capital assets	(1,818,668)
Proceeds from debt issuance	3,020,000
Debt issuance cost	(24,027)
<b>Net cash provided by capital and related financing activities</b>	<b>1,177,305</b>
<b>Net increase in cash and cash equivalents</b>	<b>1,974,342</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>4,360,318</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 6,334,660</b>
 <b>Reconciliation of cash and cash equivalents to the statement of net position:</b>	
	<b>2022</b>
Cash and cash equivalents	\$ 6,334,660
<b>Total cash and cash equivalents</b>	<b>\$ 6,334,660</b>

Continued on next page

See accompanying notes to the basic financial statements



**Avila Beach Community Services District  
Statement of Cash Flows – Enterprise Fund, continued  
For the Fiscal Year Ended June 30, 2022**

	<b>2022</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$ 106,594
<b>Adjustment to reconcile operating income to net cash provided by operating activities:</b>	
Depreciation expense	232,667
<b>Changes in asset and liabilities:</b>	
Decrease (increase) in asset:	
Accounts receivable – water sales and services, net	(5,271)
Accounts receivable – other	(15,918)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	10,790
Unearned revenue	(40)
<b>Net cash provided by operating activities</b>	<b>\$ 328,822</b>

See accompanying notes to the basic financial statements

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**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements**  
**Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Avila Beach Community Services District (District) serves as the local government for the Avila Beach community. The District is similar to a city government, supplying such services as fire protection, street lighting, potable water, wastewater treatment, and solid waste disposal. The District exists under California State law governing special districts (Government Code, Sec 61000 et. seq.). The District was formed in February 1997, with the combining of the Avila Beach County Water District and the Avila Lighting District. Previously, in 1974, the Avila Beach County Water District was formed by combining the Avila Fire Protection District and the Avila Sanitary District. The District is governed by a five-member Board of Directors who are elected at large. The directors entrust the responsibility for the efficient execution of District policies to their designated representative, the General Manager.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no blended or discretely-presented component units.

**B. Basis of Accounting and Measurement Focus**

The *basic financial statements* of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

***Government-wide Financial Statements***

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting for both governmental and business-type activities. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which program expenses of a given function are offset by program revenues. Program expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are reported in three categories, as applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the District. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**B. Basis of Accounting and Measurement Focus, continued**

***Fund Financial Statements***

These statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. Accompanying these statements are schedules to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-wide Financial Statements.

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 liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except those revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property tax, interest earnings, investment revenue, and operating and capital grant revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The accrual basis of accounting is followed by the proprietary enterprise fund. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used; such as unbilled but utilized utility services that are recorded at year end.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place. Operating revenues and expenses, such as water sales, wastewater service, solid waste collection, and purchase of water result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories, such as interest income and interest expense, are reported as non-operating revenues and expenses.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities, or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Funds are organized into two major categories: governmental and proprietary categories. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District, or meets the following criteria:

- a) Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or proprietary fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b) Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or proprietary fund are at least 5 percent of the corresponding total for all governmental and proprietary funds combined; or
- c) The entity has determined that a fund is important to the financial statement user.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**B. Basis of Accounting and Measurement Focus, continued**

*Fund Financial Statements, continued*

The funds of the financial reporting entity are described below:

*Governmental Fund*

- *General* – This fund acts as the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- *Lighting* – This fund accounts for the operations and maintenance of the Front Street Plaza lights and additional 27 streetlights in various locations around the community of the District.

*Enterprise Fund*

- *Water* – This fund accounts for the water transmission and distribution operations of the District.
- *Sanitary* – This fund accounts for the wastewater service operations of the District.
- *Refuse* – This fund accounts for the solid waste collection and disposal operations of the District.

**C. Financial Reporting**

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncements in the current year:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Financial Statement Elements**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources; disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements; and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

**2. Uncertainty**

The COVID-19 outbreak in the United States has caused business disruption labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around its duration. Consequently, the related financial impact on District and the duration cannot be estimated at this time.

**3. Cash and Cash Equivalents**

Substantially, all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

**4. Accounts Receivable**

The District extends credit to customers in the normal course of operations. Management deems all accounts receivable as collectible at year-end. Accordingly, an allowance for doubtful accounts has not been recorded.

**5. Investment and Investment Policy**

The District has adopted an investment policy to deposit funds in financial institutions. Investments are to be made in the following areas:

- California Local Agency Investment Fund (LAIF)
- Checking and savings accounts at local financial institutions

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Financial Statement Elements, continued**

**6. Property Taxes and Assessments**

The San Luis Obispo County Assessor's Office assesses all real and personal property within the County each year. The San Luis Obispo County Tax Collector's Office bills and collects the District's share of property taxes and/or tax assessments. The San Luis Obispo Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes and assessments receivable at year-end are related to property taxes and special assessments collected by the San Luis Obispo County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and February 1
Collection dates	December 10 and April 10

**7. Prepaid Expenses**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**8. Capital Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. The District's policy has set the capitalization threshold for reporting capital assets at \$1,000. Donated assets are recorded at estimated fair market value at the date of donation and/or historical cost. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

***Governmental Activities***

- Buildings and improvements – 20 to 30 years
- Furniture and equipment – 5 years

***Business-Type Activities***

- Sewage disposal system – 75 years
- Treatment and collection system – 10 to 50 years
- Transmission and distribution system – 20 to 50 years
- Equipment – 5 to 10 years

**9. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of resources applicable to future periods.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Financial Statement Elements, continued**

**10. Unearned Revenue**

Unearned revenue consists of customer deposits held at year-end.

**11. Compensated Absences**

It is the District's policy to allow employees to accumulate earned but unused vacation time. The vesting method is used to calculate the liability and 100% of earned vacation time is payable upon separation. All vacation pay is accrued when incurred in the government-wide and enterprise fund financial statements. The entire balance of compensated absences is expected to be used within one year and is classified as a current liability. The General Fund is used to liquidate the compensated absence liabilities.

**12. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of resources applicable to future periods.

**13. Net Position**

The government-wide financial statements utilize a net position presentation. Net position categories are as follows:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.
- *Restricted* – consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted* – consists of net position that does not meet the definition of *net investment in capital assets* or *restricted* components of net position.

**14. Fund Balance**

The governmental fund financial statements report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable* – amounts that cannot be spent because they are either (a) not spendable in form, or (b) legally or contractually required to be maintained intact.
- *Restricted* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Financial Statement Elements, continued**

**14. Fund Balance, continued**

- *Assigned* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s special revenue funds.
- *Unassigned* – the residual classification for the District’s general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

***Fund Balance Policy***

The Board of Directors establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance are considered unrestricted.

The purpose of the District’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

**15. Pensions**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District’s California Public Employees’ Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following time frames are used:

- Valuation date: June 30, 2020
- Measurement date: June 30, 2021
- Measurement period: July 1, 2020 to June 30, 2021

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(2) Cash and Cash Equivalents**

Cash and cash equivalents as of June 30, 2022, are classified as follows:

	<b>2022</b>
<b>Governmental activities:</b>	
General fund	\$ 92,392
Lighting fund	14,065
Total governmental activities	106,457
<b>Business-type activities:</b>	
Water fund	2,621,953
Sanitary fund	3,585,553
Refuse fund	127,154
Total business-type activities	6,334,660
Total cash and cash equivalents	\$ 6,441,117

Cash and cash equivalents as of June 30, 2022, consist of the following:

	<b>2022</b>
Cash on hand	\$ 480
Deposits with financial institutions	2,601,868
Deposits held with the California Local Agency Investment Fund (LAIF)	3,838,769
Total cash and cash equivalents	\$ 6,441,117

As of June 30, 2022, the District's authorized deposits had the following maturities:

	<b>2022</b>
Deposits held with the California Local Agency Investment Fund (LAIF)	311 days

***Authorized Deposits and Investments***

Under provisions of the District's investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments as listed in Note 1(D)(5) to the financial statements.

***Investment in California Local Agency Investment Fund***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on the amortized cost basis.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(2) Cash and Cash Equivalents, continued**

***Investment in California Local Agency Investment Fund, continued***

The District's deposit and withdrawal restrictions and limitations are as follows:

- Same day transaction processing occurs for orders received before 10:00 a.m.
- Next day transaction processing occurs for orders received after 10:00 a.m.
- Maximum limit of 15 transactions (combination of deposits and withdrawals) per month.
- Minimum transaction amount requirement of \$5,000, in increments of \$1,000.
- Withdrawals of \$10 million or more require 24 hours advance.
- Prior to funds transfer, an authorized person must call LAIF to do a verbal transaction.

***Custodial Credit Risk***

The custodial credit risk for *deposits* is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. Of the bank balance, up to \$250,000 is federally insured. The remaining balance is to be collateralized by the bank.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to changes in market interest rate. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rate.

***Credit Risk***

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LAIF is not rated.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(2) Cash and Cash Equivalents, continued**

*Concentration of Credit Risk*

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2022, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and/or external investment pools) that represents 5% or more of total District investments.

**(3) Accounts Receivable – Utilities**

The accounts receivable – utilities have been determined to be 100% collectible and an allowance for doubtful accounts is deemed unnecessary.

**(4) Internal Transfers**

*Inter-fund Operational Transfers*

Inter-fund transfers are used to move financial resources from the General fund to the Streets Light fund, the Water fund, and the Sanitary fund to absorb the operating deficit and to support the operations of each respective fund.

For the year end June 30, 2022, inter-fund transfers consist of the following:

Transfer from	Transfer to	Amount
General	Water	\$ 87,267
General	Sanitary	380,948
<b>Transfer to Business-type</b>		<b>468,215</b>
General	Street Lighting	17,453
<b>Transfer from General</b>		<b>\$ 485,668</b>

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Capital Assets**

***Governmental Activities***

The change in capital assets for 2022, was as follows:

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
<b>Non-depreciable assets:</b>				
Land and land rights	\$ 20	-	-	20
Total non-depreciable assets	<u>20</u>	<u>-</u>	<u>-</u>	<u>20</u>
<b>Depreciable assets:</b>				
Furniture and equipment	26,354	-	-	26,354
Street lights	10,868	-	-	10,868
Building and improvements	57,746	-	-	57,746
Total depreciable assets	<u>94,968</u>	<u>-</u>	<u>-</u>	<u>94,968</u>
<b>Accumulated depreciation:</b>				
Furniture and equipment	(18,923)	(2,719)	-	(21,642)
Street lights	(8,695)	(2,173)	-	(10,868)
Building and improvements	(39,767)	(3,247)	-	(43,014)
Total accumulated depreciation	<u>(67,385)</u>	<u>(8,139)</u>	<u>-</u>	<u>(75,524)</u>
Total depreciable assets, net	<u>27,583</u>	<u>(8,139)</u>	<u>-</u>	<u>19,444</u>
Total capital assets, net	<u>\$ 27,603</u>			<u>19,464</u>

There were no major capital asset additions in the governmental activities fund for the year ended June 30, 2022.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(5) Capital Assets, continued**

***Business-Type Activities***

The change in capital assets for 2022, was as follows:

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets:				
Land	\$ 60,294	-	-	60,294
Construction in progress	599,762	1,818,666	(198,392)	2,220,036
Total non-depreciable assets	<u>660,056</u>	<u>1,818,666</u>	<u>(198,392)</u>	<u>2,280,330</u>
Depreciable assets:				
Water transmission and distribution	1,291,086	-	-	1,291,086
Wastewater collection	5,384,640	198,394	-	5,583,034
Total depreciable assets	<u>6,675,726</u>	<u>198,394</u>	<u>-</u>	<u>6,874,120</u>
Accumulated depreciation:				
Water transmission and distribution	(744,523)	(31,491)	-	(776,014)
Wastewater collection	(3,076,714)	(201,176)	-	(3,277,890)
Total accumulated depreciation	<u>(3,821,237)</u>	<u>(232,667)</u>	<u>-</u>	<u>(4,053,904)</u>
Total depreciable assets, net	<u>2,854,489</u>	<u>(34,273)</u>	<u>-</u>	<u>2,820,216</u>
Total capital assets, net	\$ <u>3,514,545</u>			<u>5,100,546</u>

Major capital asset additions in the business-type activities fund include additions for construction in progress and wastewater collection for the year ended June 30, 2022.

**(6) Compensated Absences**

Changes in compensated absence as of June 30, 2022, were as follows:

	<u>Balance 2021</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2022</u>
\$	<u>4,044</u>	<u>4,088</u>	<u>(2,032)</u>	<u>6,100</u>

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(7) Long-term Debt**

	Balance 2021	Additions	Principal Payments	Balance 2022
Lease obligation:				
Municipal Finance Corporation	\$ -	3,020,000	-	3,020,000
Total lease obligation	-	3,020,000	-	3,020,000
Less current portion	-			110,687
Total non-current	\$ -			2,909,313

***Municipal Finance Corporation***

On September 2021, the District entered into a lease agreement with the Municipal Finance Corporation (Corporation); whereas, the District has leased certain real property to the Corporation for the purpose of enabling the District to finance the acquisition, construction, and installation of wastewater treatment plant improvement. In consideration, the Corporation provided lease payments with an aggregate principal component in the amount of \$3,020,000. Terms of the lease call for annual principal and interest payable on September 30<sup>th</sup> of each year. The interest on the lease is stated at a rate of 3.15% and the lease is scheduled to mature on September 2041.

Annual maturity and interest on the bond as follows:

Fiscal Year	Principal	Interest	Total
2023	\$ 110,687	95,130	205,817
2024	114,174	91,643	205,817
2025	117,770	88,047	205,817
2026	121,480	84,337	205,817
2027	125,306	80,511	205,817
2028-2032	688,286	340,799	1,029,085
2033-2037	803,739	225,346	1,029,085
2038-2041	938,558	90,527	1,029,085
Total	3,020,000	1,096,340	4,116,340
Current	(110,687)		
Non-current	\$ 2,909,313		

**(8) Defined Benefit Pension Plans**

***Plan Description***

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on CalPERS website or may be obtained from their executive office at 400 P Street, Sacramento, California 95814.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Defined Benefit Pension Plans, continued**

***Benefits Provided***

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.0% at 60 Risk Pool Retirement Plan to new employee entrants, not previously employed by an agency under CalPERS, effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

The District participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous pool in effect as of June 30, 2022, are summarized as follows:

	<u>New Classic</u>	<u>PEPRA</u>
	Prior to December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 60	52 - 62
Monthly benefits, as a % of eligible compensation	1.1% to 2.4%	1.0% to 2.5%
Required employee contribution rates	N/A	6.75%
Required employer contribution rates	N/A	7.59%

***Contributions***

Section 20814(c) of the California Public Employees' Retirement Law requires that employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of a change in rate. Funding contribution for the Plan is determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, contributions to the Plan was \$18,304.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Defined Benefit Pension Plans, continued**

***Net Pension Liability***

As of the fiscal year ended June 30, 2022, the District reported net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<b>2022</b>
Proportionate share of net pension liability	\$ 92,927
pension liability	

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability for the miscellaneous risk pool. As of June 30, 2022, the net pension liability of the Plan is measured as of June 30, 2021 (the measurement date). The total pension liability for the Plan's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 (the valuation date), rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's changes in the proportionate share of the net pension liability for the Plan's miscellaneous risk pool as of the measurement date June 30, 2021, was as follows:

	<b>Proportionate Share</b>
Proportion – June 30, 2020	0.00126 %
Proportion – June 30, 2021	0.00172
Change in proportionate share	(0.00046) %

***Deferred Pension Outflows(Inflows) of Resources***

For the year ended June 30, 2022, the District recognized pension expense of \$52,435. As of the fiscal year ended June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension contributions subsequent to measurement date	\$ 18,304	-
Differences between actual and expected experience	10,420	-
Net difference between projected and actual earnings on plan investments	-	(81,120)
Adjustment due to change in proportions and difference between actual and proportionate share of contributions	-	(5,101)
<b>Total</b>	<b>\$ 28,724</b>	<b>(86,221)</b>

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Defined Benefit Pension Plans, continued**

*Deferred Pension Outflows(Inflows) of Resources, continued*

For the year ended June 30, 2022, the District's deferred outflows of resources related to contributions subsequent to the measurement date totaled \$18,304; and other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Fiscal Year Ending June 30,</b>	<b>Deferred Net Inflows of Resources</b>
2023	\$ (16,832)
2024	(17,611)
2025	(18,942)
2026	(22,416)

*Actuarial Assumptions*

The total pension liabilities in the June 30, 2020 and 2019 actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2020 and 2019
Measurement dates	June 30, 2021 and 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
<b>Actuarial assumptions</b>	
Discount rate	7.15%
Inflation	2.50%
Salary increase	Varies by entry age and service
Mortality Table*	Derived using CalPERS membership data
Period upon which actuarial Experience survey assumptions were based	1997 – 2015
Post-retirement benefit increase	Contract COLA up to 2.50% until PPPA floor on purchasing power applies; 2.50% thereafter

\* The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Defined Benefit Pension Plans, continued**

***Discount Rate***

The discount rate used to measure the total pension liability as of June 30, 2021 and 2020, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plan's investments were applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1-10</b>	<b>Real Return Years 11+</b>
Global equity	50.00 %	4.80 %	5.98 %
Fixed income	28.00	1.00	2.62
Inflation assets	0.00	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	0.00	(0.92)
	<u>100.00 %</u>		

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(8) Defined Benefit Pension Plans, continued**

***Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate***

The following table presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower and one-percentage point higher than the current rate.

As of June 30, 2022, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher are as follows:

	<b>Discount Rate - 1% 6.15%</b>	<b>Current Discount Rate 7.15%</b>	<b>Discount Rate + 1% 8.15%</b>
District's net pension liability	\$ 151,709	92,927	44,334

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 46 and 48 for the Required Supplementary Information.

**(9) Unrestricted Net Position**

The District's policy reserves the unrestricted net position of the water and sanitary fund as follows:

- *Operating fund reserve* – a range between a minimum of 90 days and a maximum of 270 days of annual operation and maintenance expense.
- *Capital replacement fund reserve* – after reserving 270 days of annual operation and maintenance expense for the operating fund reserve, two times the average annual 5-year capital outlay expenditures for the water fund; and two times the average annual 5-year capital outlay expenditure for the sanitary fund.
- *Emergency capital fund reserve* – 10% of fixed asset value for the water fund and 5% of fixed asset value for the sanitary fund.
- *Rate stabilization fund reserve* – 10% of annual rate revenues for the water fund and the sanitary fund.

A detailed schedule of unrestricted net position at June 30, 2022, for the water fund and the sanitary fund is as follows:

<b>Description</b>	<b>Water</b>	<b>Sanitary</b>	<b>Refuse</b>	<b>Total</b>
Unrestricted:				
Operating fund reserve	\$ 365,685	466,680	-	832,365
Capital replacement fund reserve	200,000	-	-	200,000
Emergency capital fund reserve	55,000	155,000	-	210,000
Rate stabilization fund reserve	60,000	80,000	-	140,000
Unreserved	1,975,848	(298,445)	127,154	1,804,557
Total unrestricted	\$ 2,656,533	403,235	127,154	3,186,922

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(10) Fund Balance**

Fund balance is presented in the following categories: non-spendable, restricted, committed, assigned, and unassigned (See Note 1(D)(14) for a description of these categories). A detailed schedule of fund balance and their funding composition at June 30, 2022, are as follows:

Description	2022
Assigned	
Compensated absences	\$ 6,100
Unassigned	
Operations	159,579
<b>Total fund balance</b>	<b>\$ 165,679</b>

**(11) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

At June 30, 2022, the District participated in the liability and property programs of the SDRMA as follows:

- General liability coverage up to \$5 million per occurrence for bodily injury, property damage, employment benefits, employee/public official errors and omission, and employment practices liability; coverage up to \$1 million per occurrence for employee/public official dishonesty; and coverage up to \$500,000 per occurrence for public official personal.
- Auto liability coverage up to \$5 million per occurrence for auto bodily injury and property damage; and coverage based on limits on file for uninsured motorist.
- Property coverage up to \$1 billion per occurrence for property; coverage up to \$100 million per occurrence for boiler and machinery; and coverage up to \$2 million per occurrence for pollution. Property coverage involving cyber is based on limits on file.
- Workers' compensation insurance coverage up to the statutory requirements and employer's liability coverage up to \$5 million.

Settled claims have not exceeded any of the coverage amounts in the last three fiscal years. There were no reductions in insurance coverage in fiscal years 2022, 2021 and 2020. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2022, 2021 and 2020.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the report date that have effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 94***

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 94, continued***

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 96***

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 97***

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 97, continued***

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

***Governmental Accounting Standards Board Statement No. 99***

In April 2022, the GASB issued Statement No. 99 - *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 - *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



**Avila Beach Community Services District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2022**

**(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 100, continued***

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 101***

In June 2022, the GASB issued Statement No. 101 - *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**(13) Commitments and Contingencies**

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

***Grant Awards***

Grant funds received by the District are subject to audit by grantor agencies. Such audit could lead to requests for reimbursements to grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

***Contracts and Agreements***

The District is one of the entities covered by an agreement entered in October 1992, between the Central Coast Water Authority (CCWA) and San Luis Obispo (SLO) County to treat water delivered through the State Water Project (SWP).

**(14) Subsequent Events**

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of November 8, 2022, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

**Required Supplementary Information**

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**Avila Beach Community Services District  
Budgetary Comparison Schedule – General Fund  
For the Fiscal Year Ended June 30, 2022**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>					
Property taxes	\$ 800,000	-	800,000	769,614	(30,386)
Interest earnings	30,000	-	30,000	(35,039)	(65,039)
Charges for services	4,000	-	4,000	4,483	483
<b>Total revenues</b>	<u>834,000</u>	<u>-</u>	<u>834,000</u>	<u>739,058</u>	<u>(94,942)</u>
<b>Expenditures:</b>					
General government	470,050	-	470,050	438,656	31,394
<b>Total expenditures</b>	<u>470,050</u>	<u>-</u>	<u>470,050</u>	<u>438,656</u>	<u>31,394</u>
Excess(deficiency) of revenues over expenditures	363,950	-	363,950	300,402	(63,548)
<b>Other financing sources(uses):</b>					
Operating transfers in(out)	(336,000)	-	(336,000)	(485,668)	(149,668)
<b>Net change in fund balance</b>	<u>27,950</u>	<u>-</u>	<u>27,950</u>	<u>(185,266)</u>	<u>(213,216)</u>
<b>Fund balance, beginning of year</b>	<u>336,880</u>		<u>336,880</u>	<u>336,880</u>	
<b>Fund balance, end of year</b>	<u>\$ 364,830</u>		<u>364,830</u>	<u>151,614</u>	

**Notes to Required Supplementary Information — General Fund**

**(1) Budgets and Budgetary Data**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District's General Manager prepares and submits an operating budget to the Board of Directors for the General Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Directors must approve all supplemental appropriations to the budget and transfers between major accounts.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget.

**Avila Beach Community Services District  
Budgetary Comparison Schedule – Streets Light Fund  
For the Fiscal Year Ended June 30, 2022**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Vairance Positive (Negative)</u>
<b>Revenues:</b>					
Charges for services	\$ 1,000	-	1,000	909	(91)
<b>Total revenues</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>909</u>	<u>(91)</u>
<b>Expenditures:</b>					
Street lighting	15,500	-	15,500	9,849	5,651
<b>Total expenditures</b>	<u>15,500</u>	<u>-</u>	<u>15,500</u>	<u>9,849</u>	<u>5,651</u>
Excess(deficiency) of revenues over expenditures	(14,500)	-	(14,500)	(8,940)	5,560
<b>Other financing sources(uses):</b>					
Operating transfers in(out)	16,000	-	16,000	17,453	1,453
<b>Net change in fund balance</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>8,513</u>	<u>7,013</u>
<b>Fund balance, beginning of year</b>	<u>5,552</u>		<u>5,552</u>	<u>5,552</u>	
<b>Fund balance, end of year</b>	<u>\$ 7,052</u>		<u>7,052</u>	<u>14,065</u>	

**Notes to Required Supplementary Information — Streets Light Fund**

**(1) Budgets and Budgetary Data**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District's General Manager prepares and submits an operating budget to the Board of Directors for the Streets Light Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Directors must approve all supplemental appropriations to the budget and transfers between major accounts.

The District presents a comparison of the annual budget to actual results for the Streets Light Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget.

**Avila Beach Community Services District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability**  
**For the Fiscal Year Ended June 30, 2022**  
**Last Ten Years\***

**Defined Benefit Pension Plan**

Description	Measurement Dates							
	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
District's proportion of the net pension liability	0.00172%	0.00126%	0.00128%	0.00131%	0.00138%	0.00146%	0.00171%	0.00207%
District's proportionate share of the net pension liability	\$ 92,927	\$ 136,917	\$ 131,246	\$ 126,061	\$ 136,401	\$ 126,121	\$ 117,077	\$ 125,453
District's covered-employee payroll	\$ 40,687	\$ 40,000	\$ 42,387	\$ 39,321	\$ 42,741	\$ 62,301	\$ 60,480	\$ 58,718
District's proportionate share of the net pension liability(asset) as a percentage of its covered-employee payroll	228.39%	342.29%	309.64%	320.59%	319.13%	202.44%	193.58%	213.65%
Plan's fiduciary net position as a percentage of the plan's total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability**

**Changes in Benefit Terms**

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

**Change of Assumptions and Methods**

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%.

The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.



**Avila Beach Community Services District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability**  
**For the Fiscal Year Ended June 30, 2022**  
**Last Ten Years\***

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability, continued**

***Change of Assumptions and Methods, continued***

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

\* The District has presented information for those years for which information is available until a full 10-year trend is compiled.



**Avila Beach Community Services District**  
**Schedules of Pension Plan Contributions**  
**As of June 30, 2022**  
**Last Ten Years\***

**Defined Benefit Pension Plan**

Description	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Actuarially determined contribution	\$ 18,304	15,254	12,324	12,834	14,788	13,713	9,566	9,894
Contributions in relation to the actuarially determined contribution	(18,304)	(15,254)	(12,324)	(12,834)	(14,788)	(13,713)	(9,566)	(9,894)
Contribution deficiency(excess)	\$ -	-	-	-	-	-	-	-
District's covered payroll	\$ 42,243	40,687	40,000	42,387	39,321	42,741	62,301	60,480
Contribution's as a percentage of covered-employee payroll	43.33%	37.49%	30.81%	30.28%	37.61%	32.08%	15.35%	16.36%

**Notes to the Schedules of Pension Plan Contributions**

\* The District has presented information for those years for which information is available until a full 10- year trend is compiled.

# **Report on Internal Controls and Compliance**

DRAFT

DRAFT

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Avila Beach Community Services District  
Avila Beach, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Avila Beach Community Services District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated November 8, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor’s Report on Internal Controls Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*, continued**

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Fedak & Brown LLP**  
Cypress, California  
November 8, 2022

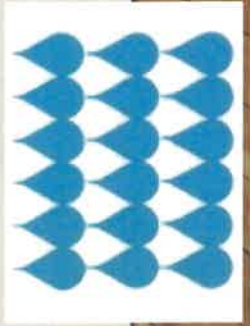
DRAFT





**Board of Directors**  
**Presentation of 2022 Audit Results**  
**Annual Audit FY 2022**

**Fedak & Brown LLP**





# THE REPORTS

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## **Independent Auditor's Report**

- **Unmodified "CLEAN" Opinion**

- In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Avila Beach Community Services District as of June 30, 2022....

# FINANCIAL HIGHLIGHTS

## Condensed Statements of Net Position

	Governmental Activities		Business-type Activities		Total District	
	2022	2021	2022	2021	2022	2021
<b>Assets:</b>						
Current assets	\$ 179,638	360,661	6,473,126	4,477,595	6,652,764	4,838,256
Capital assets, net	19,464	27,603	5,100,546	3,514,545	5,120,010	3,542,148
<b>Total assets</b>	<b>199,102</b>	<b>388,264</b>	<b>11,573,672</b>	<b>7,992,140</b>	<b>11,772,774</b>	<b>8,380,404</b>
<b>Deferred outflows of resources:</b>						
Deferred pension outflows	28,724	26,376	-	-	28,724	26,376
<b>Total deferred outflows of resources</b>	<b>28,724</b>	<b>26,376</b>	<b>-</b>	<b>-</b>	<b>28,724</b>	<b>26,376</b>
<b>Liabilities:</b>						
Current liabilities	13,959	18,229	376,891	184,106	390,850	202,335
Non-current liabilities	92,927	136,917	2,909,313	-	3,002,240	136,917
<b>Total liabilities</b>	<b>106,886</b>	<b>155,146</b>	<b>3,286,204</b>	<b>184,106</b>	<b>3,393,090</b>	<b>339,252</b>
<b>Deferred inflows of resources:</b>						
Deferred pension inflows	86,221	5,752	-	-	86,221	5,752
<b>Total deferred inflows of resources</b>	<b>86,221</b>	<b>5,752</b>	<b>-</b>	<b>-</b>	<b>86,221</b>	<b>5,752</b>
<b>Net position:</b>						
Net investment in capital assets	19,464	27,603	5,100,546	3,514,545	5,120,010	3,542,148
Unrestricted	15,255	226,139	3,186,922	4,293,489	3,202,177	4,519,628
<b>Total net position</b>	<b>\$ 34,719</b>	<b>253,742</b>	<b>8,287,468</b>	<b>7,808,034</b>	<b>8,322,187</b>	<b>8,061,776</b>

# FINANCIAL HIGHLIGHTS

## Condensed Statements of Activities

	Governmental Activities		Business-type Activities		Total District	
	2022	2021	2022	2021	2022	2021
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 5,392	5,202	1,225,836	1,234,131	1,231,228	1,239,333
<b>General revenues:</b>						
Property taxes	769,614	787,634	-	-	769,614	787,634
Interest earnings	(35,039)	18,177	-	-	(35,039)	18,177
Rental income	-	-	-	-	-	-
<b>Total revenues</b>	<u>739,967</u>	<u>811,013</u>	<u>1,225,836</u>	<u>1,234,131</u>	<u>1,965,803</u>	<u>2,045,144</u>
<b>Expenses:</b>						
General government	477,679	439,854	-	-	477,679	439,854
Street lighting	13,096	15,810	-	-	13,096	15,810
Water	-	-	377,987	411,775	377,987	411,775
Sanitary	-	-	835,664	783,583	835,664	783,583
Refuse	-	-	966	2,031	966	2,031
<b>Total expenses</b>	<u>490,775</u>	<u>455,664</u>	<u>1,214,617</u>	<u>1,197,389</u>	<u>1,705,392</u>	<u>1,653,053</u>
<b>Income (loss) before transfers and transfers</b>	249,192	355,349	11,219	36,742	260,411	392,091
<b>Capital contributions</b>	-	-	-	-	-	-
<b>Transfers in/(out)</b>	<u>(468,215)</u>	<u>(516,607)</u>	<u>468,215</u>	<u>516,607</u>	<u>-</u>	<u>-</u>
<b>Changes in net position</b>	<u>(219,023)</u>	<u>(161,258)</u>	<u>479,434</u>	<u>553,349</u>	<u>260,411</u>	<u>392,091</u>
<b>Net position, beginning of year</b>	<u>253,742</u>	<u>415,000</u>	<u>7,808,034</u>	<u>7,254,685</u>	<u>8,061,776</u>	<u>7,669,685</u>
<b>Net position, end of year</b>	<u>\$ 34,719</u>	<u>253,742</u>	<u>8,287,468</u>	<u>7,808,034</u>	<u>8,322,187</u>	<u>8,061,776</u>

# MANAGEMENT REPORT

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- Auditor's communication with those charged with governance (SAS 114)
- Communication of control deficiencies (SAS 115)



# MANAGEMENT REPORT

- 
- **Our communication with those charged with governance –**
  - **Qualitative Aspects of Accounting Practices**
    - Significant estimates
    - Note disclosures
  - **Difficulties Encountered in Performing the Audit**
  - **Disagreements with Management**
  - **Management Consultations with Other Independent Accountants**

## **SUMMARY AND CONCLUSION**

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### **In 2022:**

- **The District received an unmodified “CLEAN” opinion**
- **Net position increased by \$260,411 as a result of continuing operations**
- **Total revenues decreased by \$79,341 primarily due to a decrease in interest earnings of \$53,216**
- **Total expenses increased by \$52,339 primarily due to an increase in sanitary expenses of \$52,081.**

# QUESTIONS








**AVILA BEACH  
COMMUNITY SERVICES DISTRICT**

Post Office Box 309, Avila Beach, CA. 93424

**MEMORANDUM**

TO: Board of Directors

FROM: Brad Hagemann, General Manager 

DATE: November 8<sup>th</sup>, 2022

SUBJECT: Fluid Resource Management (FRM) Agreement for Professional Operational and Maintenance Services

**Recommendation:**

Receive Report and Authorize the General Manager to renew the contract for one year or provide other direction to staff.

**Funding:**

The adopted FY 2022-23 budget anticipated extending the O&M contract for FY 2022-23 with a 3% - 5% Consumer Price Index (CPI) increase in accordance with the contract provisions. The CPI for the past 12 month period has increased 7.8%, so the effective contract monthly rate will increase 5%, from \$21,107.90 to \$22,163.30.

**Discussion:**

FRM's existing contract was adopted by the Board on October 8<sup>th</sup>, 2013. The term of the Agreement was for an initial three year period commencing on November 1, 2013, with optional one-year renewals upon mutual written consent of both parties. The contract has been extended annually for the past several years under the terms and conditions of the original Agreement. The purpose of this item is for the Board to consider extending the contract for one year, through November 1, 2023.

District staff recently met with FRM Operations and Maintenance staff and both parties have no objection to renewing the contract for another year. The District has not expressed an interest in changing the Operations and Maintenance model for the District and FRM has continued to provide good O & M support to the District.

Unless the Board desires to change the O & M model for the District's water and wastewater systems, I would recommend the District renew the existing contract for another year under the same terms and conditions, extending the expiration date to November 1, 2023.



Bradley Hagemann &lt;hagemann.associates@gmail.com&gt;

**Notice - 2022 CPI rate adjustment to monthly service fee**

1 message

Jeremy Gardner &lt;Jeremyg@frm-ops.com&gt;

Tue, Oct 18, 2022 at 3:05 PM

To: Bradley Hagemann &lt;hagemann.associates@gmail.com&gt;

Cc: Mike Ellison &lt;MikeE@frm-ops.com&gt;, Jeff Cedillos &lt;jeffc@frm-ops.com&gt;, Matti Kilpelainen &lt;mattik@cloacina.com&gt;

Bradley

Pursuant to our contract effective 11/1/13 exhibit D, section E there is an escalation clause tied to the CPI of Los Angeles that allows the contractor to increase the monthly fee by the CPI with a minimum of 3% and a maximum of 5%.

Please see attached CPI for Los Angeles CA through September 2022. As noted LA CPI rose 7.8% from the previous year. As such effective 11/1/22 our billing rate from 11/1/22 to 10/31/23 will be \$22,163.30 ( $21,107.90 \times 1.05$ ) or an increase of \$1,055.40 per month

**Jeremy K. Gardner****FLUID RESOURCE MANAGEMENT**

Office: (805) 597-7100 Cell: (805) 431-4247

2385 Precision Drive, Arroyo Grande, CA  
93420

www.frm-ops.com



Consumer Price Index, Los Angeles area – September 2022 \_ Western Information Office \_ U.S. Bureau of Labor Statistics.pdf

**AVILA BEACH COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2022-11**

**RESOLUTION COMMENDING**

**LYNN HELENIUS**

**FOR SERVICE TO THE AVILA BEACH COMMUNITY SERVICES  
DISTRICT**

**WHEREAS, LYNN HELENIUS** has served the Avila Beach Community Services District as a Director since 2015; and

**WHEREAS, LYNN HELENIUS** was effective in providing vision and leadership to the District, in her role as Vice President to the Board for six years; and

**WHEREAS, LYNN HELENIUS** served the District for several years as a member of the Budget Committee providing insight on the Budget development rate implementation strategies; and

**WHEREAS, LYNN HELENIUS** served the District by keeping a keen eye on the monthly Financial Reports, Financial Audits, and “all things” accounting and budget related: and

**WHEREAS, LYNN HELENIUS** was instrumental in initiating the development and implementation of the District’s Water Shortage Response Plan, the District’s Water Conservation Plan and provided insight and direction to fellow Board members regarding the difference between “wet water” and “dry water”; and

**WHEREAS, LYNN HELENIUS** has earned the respect and admiration of her colleagues and the community for her continued dedication and service to the community of Avila Beach and the Community Services District;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Avila Beach Community Services District, San Luis Obispo County, California, as follows:

That the Avila Beach Community Services District does hereby recognize and commend, **LYNN HELENIUS** for her years of dedicated leadership and commitment as Board Member for the Avila Beach Community Services District and adopts this Resolution as a public statement of their recognition.

**UPON MOTION** of President Kelley seconded by Director Berry and on the following roll call vote to wit:

AYES:                   Pete Kelley  
                                  Kristin Berry  
                                  Howie Kennett  
                                  Ara Najarian

NOES:                   None

ABSENT:               None

The foregoing Resolution is hereby adopted this 8<sup>th</sup> day of November 2022.

\_\_\_\_\_  
Peter Kelley, President

\_\_\_\_\_  
Ara Najarian, Vice President

\_\_\_\_\_  
Attest: Brad Hagemann, General Manager