

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

BOARD MEETING AGENDA

1:00 P.M. (Pacific Time) Tuesday, November 9th, 2021

ZOOM MEETING: 411 178 7571

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

BY PHONE: 1-669-900-9128

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

2. ROLL CALL: Board Members:

Pete Kelley, President
Lynn Helenius, Vice President
Ara Najarian, 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

Items of District interest which may be placed on later agendas, or where staff needs to inform Board.

A. County Reports

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

B. 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. October Board Meeting Minutes
- B. Monthly Financial Reviews for October
- C. General Manager and District Engineer Report
- D. Water and Wastewater Superintendent Reports for October

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 2020-21

(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. Preliminary Will Serve for 250 & 254 San Miguel Street,
APNs 076-205-038 & 076-205-037**

(Action Required: Receive Staff Report and Consider Approval of the Preliminary Will Serve Application or Provide Other Direction to Staff)

C. Fluid Resource Management 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.)

D. Review of District's Existing Water Shortage Response and Management Plan

(Action Required: Receive Staff Report and Direct Staff to Make any Changes to the Plan or Provide Other Direction to Staff)

8. COMMUNICATIONS/ CORRESPONDENCE

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 to next regularly scheduled meeting on January 11th, 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, October 12th, 2021
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 1:00 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
Howie Kennett
Kristin Berry

Board Members Absent: Lynn Helenius
Ara Najarian

Staff Present: Brad Hagemann, General Manager and District Engineer
Kristi Dibbern, Accounting
Carinna Butler, FRM

3. PUBLIC COMMENTS – No Public Comment.

Lynn Helenius joined the meeting at 1:02 PM in person.
Ara Najarian joined the meeting at 1:05 PM via Zoom.

4. INFORMATION AND DISCUSSION ITEMS

A. County Reports

Sheriff's Report: Lt. Stuart MacDonald reported 132 calls for service this month. There were: 9 disturbances, 1 assault, one burglary, three thefts, 2 suspicious circumstances reported, no phone scams and 3 vandalisms. The Sheriff's proactive efforts include 25 enforcements stops and 9 preventative patrol activities. The burglary reported was discounted as the victim's articles were simply misplaced. An arrest was made in conjunction with multiple vandalisms in the area. The sheriff's office is hoping the multiple vandalisms will cease since this perpetrator is now in custody.

Cal Fire: Battalion Chief Paul Lee stated that there were 50 calls for service this month. Cal Fire has sent resources to the Northern California fires including the Alisal fire. All grant funding has been used for the Squire Canyon Fire Safe Project. The project scope included building a fire break all the way to Price Canyon. Chief Lee reminded everyone to ensure the address on your residence is visible so emergency responders can see your street address from any direction.

B. Conferences, Meetings and General Communications. President Kelley mentioned that he and VP Helenius attended a tour of the Tank Farm Site with AVAC representatives and Chevron representatives. The tours were conducted by Chevron, to provide an overview of the conceptual development plan for the former Tank Farm site.

5. CONSENT ITEMS

Director Helenius made a motion to approve the Consent Items. The motion was seconded by Director Berry and passed with a roll call vote 5-0.

AYES: Lynn Helenius
Kristin Berry
Howie Kennett
Ara Najarian
Pete Kelley

NOES: None

ABSENT: None

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

7. BUSINESS ITEMS:

A. Resolution No 2021-06 Authorizing Remote Teleconferencing Meetings. GM Brad Hagemann summarized the Staff Report and the purpose of Resolution No. 2021-16. The Resolution authorizes remote teleconference meetings of the legislative bodies of the Avila Beach Community Services District for the period of October 12, 2021 through November 12, 2021. The motion was made by Director Berry to pass Resolution No. 2021-06. It was seconded by Director Kennett and passed with a roll call vote 5-0.

AYES: Kristin Berry
Howie Kennett
Ara Najarian
Lynn Helenius
Pete Kelley

NOES: None

ABSENT: None

B. Review of the District's Existing Water Shortage Response and Management Plan (Plan). GM Hagemann summarized the Staff Report and the existing Plan. After an much discussion and opportunity for public comments and questions, the Board directed staff to bring the item back at the next Board meeting for further discussion and an opportunity to make changes to the Plan.

ANNOUNCEMENT OF CLOSED SESSION ITEM:

Performance Evaluation Pursuant to Government Code Section 54957(b) (1) Title: General Manager/ District Engineer Contract Review.

PUBLIC COMMENT ON CLOSED SESSION ITEM:

None

ADJOURN TO CLOSED SESSION

The meeting was adjourned to closed session at 2:25 PM

RETURN TO OPEN SESSION

The meeting was reconvened to open session at 2:40 PM

REPORT ACTION TAKEN ON CLOSED SESSION ITEM

Legal Counsel Shannon DeNatale Boyd reported that the General Manager received a rating of between Commendable and Exceeds Expectations. The Personnel Committee will meet with General Manager, Brad Hagemann prior to the next Board meeting regarding General Manager/District Engineer Contract Review.

COMMUNICATIONS/CORRESPONDENCE.

None

ADJOURNMENT: The meeting was adjourned at 2:45 P.M.

The next regular meeting of the Avila Beach Community Services District is scheduled for Tuesday, November 9th, 2021, 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 9th, 2021

SUBJECT: Monthly Financial Review for October

Recommendation:

Receive and file report.

Overall Monthly Summary

During the month of October, the District deposited \$123,621.15 and incurred \$59,126.21 in operating expenses (cash basis) and \$4,025.75 in capital improvement program expenses. Income included \$70,979.64 in monthly water and sewer fees.

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 month of October.

Utility Service Billing

The District billed approximately \$70,131.52 in water and sewer service charges in October. Customer Rate Assistance reduced billing charges to the District in the amount of \$848.12.

Operation and Maintenance

The October statement for Fluid Resource Management is attached.

Avila Beach Community Services District
Balance Sheet
As of October 31, 2021

	Oct 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash Summary	
1005 · Customer Cash	599.82
1008 · Petty Cash	45.48
1010 · Pacific Premier Checking	599,160.29
1050 · LAIF	3,881,174.94
Total 1000 · Cash Summary	4,480,980.53
Total Checking/Savings	4,480,980.53
Other Current Assets	
1250 · Receivables	
1255 · Interest Receivable	11,317.42
1270 · Taxes Receivable	23,892.61
1280 · Water & Sewer Billings	102,705.90
Total 1250 · Receivables	137,915.93
1400 · Prepaid Summary	
1410 · Prepaid Insurance	14,362.96
Total 1400 · Prepaid Summary	14,362.96
Total Other Current Assets	152,278.89
Total Current Assets	4,633,259.42
Fixed Assets	
1600 · Fixed Assets & Acc. Depr.	
1605 · Office Equipment	
1606 · Copier Samsung 2012	8,233.58
1609 · Office Equipment Accum Depr	-8,233.58
Total 1605 · Office Equipment	0.00
1610 · Fixed Asset -Office & Admin.	
1612 · Office Furniture cost	4,526.21
1614 · Office Furniture Accum Dep.	-4,526.21
Total 1610 · Fixed Asset -Office & Admin.	0.00
1620 · Fixed Assets - Sanitary	
1622 · Land	60,314.10
1626 · Collection Assets	
1627 · Collection Assets Cost	1,318,875.26
1628 · Collect Assets Accum Depr	-545,463.32
Total 1626 · Collection Assets	773,411.94

Avila Beach Community Services District
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>
1630 · Disposal Equipment	
1631 · Disposal Equip Cost	611,174.66
1632 · Disposal Equip Accum Depr	-376,478.88
Total 1630 · Disposal Equipment	<u>234,695.78</u>
1634 · Other Equipment	
1634a · Other Equipment Cost	<u>6,973.40</u>
Total 1634 · Other Equipment	<u>6,973.40</u>
1635 · Treatment Plant	
1636 · Treatment Plant Original	105,000.00
1637 · Treatment Plant Addition	2,049,098.30
1638 · Treatment Plant Accum Dep	-1,248,125.98
Total 1635 · Treatment Plant	<u>905,972.32</u>
1642 · Treatment Equipment	
1643 · Treatment Equip Cost	1,087,410.54
1644 · Treatment Equip Accum Depr	-704,848.55
1642 · Treatment Equipment - Other	<u>205,485.61</u>
Total 1642 · Treatment Equipment	<u>588,047.60</u>
Total 1620 · Fixed Assets - Sanitary	<u>2,569,415.14</u>
1650 · Fixed Assets - Water	
1652 · Equipment	
1653 · Equipment Cost	21,136.28
1654 · Equipment Accum Depr	-21,136.28
1652 · Equipment - Other	<u>74.79</u>
Total 1652 · Equipment	<u>74.79</u>
1656 · Distribution Assets	
1657 · Distribution Assets Cost	1,263,996.77
1658 · Dist Assets Accum Depr	-690,947.00
Total 1656 · Distribution Assets	<u>573,049.77</u>
Total 1650 · Fixed Assets - Water	<u>573,124.56</u>
1680 · Structures - Fixed Asset	
1681 · Structures GFAAG - Sani & FA	82,207.29
1682 · Gen / Fire Accum Dep	-46,485.99
Total 1680 · Structures - Fixed Asset	<u>35,721.30</u>
1690 · Construction in Progress	<u>248,213.98</u>
Total 1600 · Fixed Assets & Acc. Depr.	<u>3,426,474.98</u>

Avila Beach Community Services District
Balance Sheet
As of October 31, 2021

	Oct 31, 21
Total Fixed Assets	3,426,474.98
Other Assets	
1800 · Deferred Outflows of Resources	24,772.00
Total Other Assets	24,772.00
TOTAL ASSETS	8,084,506.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	69,461.88
Total Accounts Payable	69,461.88
Other Current Liabilities	
2200 · Payroll Liabilities	
2201 · Accrued Payroll	2,095.00
2260 · Vacation Payable	1,509.41
2262 · Sick Pay Accrued	787.39
2250 · PERS Liability	375.94
Total 2200 · Payroll Liabilities	4,767.74
2300 · Deposits Held	
2303 · Water Deposits Held	4,570.00
Total 2300 · Deposits Held	4,570.00
Total Other Current Liabilities	9,337.74
Total Current Liabilities	78,799.62
Long Term Liabilities	
2450 · U.S. Bank Loan WWTP	3,020,000.00
2400 · Net Pension Liability	131,246.00
2500 · Deferred Inflows of Resources	7,928.00
Total Long Term Liabilities	3,159,174.00
Total Liabilities	3,237,973.62
Equity	
3000 · Opening Bal Equity	-2,934,481.93
3900 · Retained Earnings	8,032,780.71
Net Income	-251,766.00
Total Equity	4,846,532.78
TOTAL LIABILITIES & EQUITY	8,084,506.40

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
General / Admin					
Deposit	10/07/2021	TCF FY 22 SEP MID - IMPR # 1 - Gen . 70, Water .25, Lights ...	1010 · Pacific Prem...	-244.57	-244.57
Deposit	10/18/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-7,042.94	-7,287.51
Deposit	10/21/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-4,092.45	-11,379.96
Deposit	10/25/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-3,453.18	-14,833.14
Deposit	10/28/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-2,828.74	-17,661.88
Total General / Admin				-17,661.88	-17,661.88
Lights					
Deposit	10/07/2021	TCF FY 22 SEP MID - IMPR # 1 - Gen . 70, Water .25, Lights ...	1010 · Pacific Prem...	-17.47	-17.47
Deposit	10/18/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-503.06	-520.53
Deposit	10/21/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-292.31	-812.84
Deposit	10/25/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-246.66	-1,059.50
Deposit	10/28/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-202.05	-1,261.55
Total Lights				-1,261.55	-1,261.55
Sanitary					
Deposit	10/01/2021	Sani Rec	1010 · Pacific Prem...	-835.30	-835.30
Deposit	10/01/2021	Rate Assistance	1010 · Pacific Prem...	9.18	-826.12
Deposit	10/01/2021	Other 1	1010 · Pacific Prem...	0.00	-826.12
Deposit	10/01/2021	Other 2	1010 · Pacific Prem...	0.00	-826.12
Deposit	10/03/2021	Sani Rec	1010 · Pacific Prem...	-9.50	-835.62
Deposit	10/03/2021	Rate Assistance	1010 · Pacific Prem...	1.90	-833.72
Deposit	10/03/2021	Other 1	1010 · Pacific Prem...	0.00	-833.72
Deposit	10/03/2021	Other 2	1010 · Pacific Prem...	0.00	-833.72
Deposit	10/04/2021	Sani Rec	1010 · Pacific Prem...	-145.03	-978.75
Deposit	10/04/2021	Rate Assistance	1010 · Pacific Prem...	7.28	-971.47
Deposit	10/04/2021	Other 1	1010 · Pacific Prem...	0.00	-971.47
Deposit	10/04/2021	Other 2	1010 · Pacific Prem...	-8.84	-980.31
Deposit	10/05/2021	Sani Rec	1010 · Pacific Prem...	-1,367.18	-2,347.49
Deposit	10/05/2021	Rate Assistance	1010 · Pacific Prem...	109.59	-2,237.90
Deposit	10/05/2021	Other 1	1010 · Pacific Prem...	0.00	-2,237.90
Deposit	10/05/2021	Other 2	1010 · Pacific Prem...	0.00	-2,237.90
Deposit	10/06/2021	Sani Rec	1010 · Pacific Prem...	-402.35	-2,640.25
Deposit	10/06/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-2,640.25

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/06/2021	Other 1	1010 · Pacific Prem...	0.00	-2,640.25
Deposit	10/06/2021	Other 2	1010 · Pacific Prem...	181.15	-2,459.10
Deposit	10/07/2021	Sani Rec	1010 · Pacific Prem...	-15,650.17	-18,109.27
Deposit	10/07/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-18,109.27
Deposit	10/07/2021	Other 1	1010 · Pacific Prem...	0.00	-18,109.27
Deposit	10/07/2021	Other 2	1010 · Pacific Prem...	0.00	-18,109.27
Deposit	10/07/2021	TCF FY 22 SEP MID - Waste	1010 · Pacific Prem...	-346.83	-18,456.10
Deposit	10/08/2021	Sani Rec	1010 · Pacific Prem...	-354.18	-18,810.28
Deposit	10/08/2021	Rate Assistance	1010 · Pacific Prem...	25.34	-18,784.94
Deposit	10/08/2021	Other 1	1010 · Pacific Prem...	0.00	-18,784.94
Deposit	10/08/2021	Other 2	1010 · Pacific Prem...	-8.07	-18,793.01
Deposit	10/09/2021	Sani Rec	1010 · Pacific Prem...	-324.31	-19,117.32
Deposit	10/09/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-19,117.32
Deposit	10/09/2021	Other 1	1010 · Pacific Prem...	0.00	-19,117.32
Deposit	10/09/2021	Other 2	1010 · Pacific Prem...	0.00	-19,117.32
Deposit	10/10/2021	Sani Rec	1010 · Pacific Prem...	-314.68	-19,432.00
Deposit	10/10/2021	Rate Assistance	1010 · Pacific Prem...	35.32	-19,396.68
Deposit	10/10/2021	Other 1	1010 · Pacific Prem...	0.00	-19,396.68
Deposit	10/10/2021	Other 2	1010 · Pacific Prem...	0.00	-19,396.68
Deposit	10/11/2021	Sani Rec	1010 · Pacific Prem...	-1,037.28	-20,433.96
Deposit	10/11/2021	Rate Assistance	1010 · Pacific Prem...	19.16	-20,414.80
Deposit	10/11/2021	Other 1	1010 · Pacific Prem...	0.00	-20,414.80
Deposit	10/11/2021	Other 2	1010 · Pacific Prem...	0.00	-20,414.80
Deposit	10/12/2021	Sani Rec	1010 · Pacific Prem...	-150.44	-20,565.24
Deposit	10/12/2021	Rate Assistance	1010 · Pacific Prem...	6.49	-20,558.75
Deposit	10/12/2021	Other 1	1010 · Pacific Prem...	0.00	-20,558.75
Deposit	10/12/2021	Other 2	1010 · Pacific Prem...	-38.38	-20,597.13
Deposit	10/12/2021	Community Park Restrooms Sept 2021	1010 · Pacific Prem...	-501.80	-21,098.93
Deposit	10/13/2021	Sani Rec	1010 · Pacific Prem...	-2,087.22	-23,186.15
Deposit	10/13/2021	Rate Assistance	1010 · Pacific Prem...	41.81	-23,144.34
Deposit	10/13/2021	Other 1	1010 · Pacific Prem...	0.00	-23,144.34
Deposit	10/13/2021	Other 2	1010 · Pacific Prem...	-62.53	-23,206.87
Deposit	10/13/2021	Booked Separately Community Park Restroom Sept 2021	1010 · Pacific Prem...	501.80	-22,705.07
Deposit	10/14/2021	Sani Rec	1010 · Pacific Prem...	-813.02	-23,518.09
Deposit	10/14/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-23,518.09
Deposit	10/14/2021	Other 1	1010 · Pacific Prem...	0.00	-23,518.09

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/14/2021	Other 2	1010 · Pacific Prem...	0.00	-23,518.09
Deposit	10/15/2021	Sani Rec	1010 · Pacific Prem...	-393.13	-23,911.22
Deposit	10/15/2021	Rate Assistance	1010 · Pacific Prem...	19.64	-23,891.58
Deposit	10/15/2021	Other 1	1010 · Pacific Prem...	0.00	-23,891.58
Deposit	10/15/2021	Other 2	1010 · Pacific Prem...	0.00	-23,891.58
Deposit	10/17/2021	Sani Rec	1010 · Pacific Prem...	-145.32	-24,036.90
Deposit	10/17/2021	Rate Assistance	1010 · Pacific Prem...	29.06	-24,007.84
Deposit	10/17/2021	Other 1	1010 · Pacific Prem...	0.00	-24,007.84
Deposit	10/17/2021	Other 2	1010 · Pacific Prem...	0.00	-24,007.84
Deposit	10/18/2021	Sani Rec	1010 · Pacific Prem...	-18,916.73	-42,924.57
Deposit	10/18/2021	Rate Assistance	1010 · Pacific Prem...	64.44	-42,860.13
Deposit	10/18/2021	Other 1	1010 · Pacific Prem...	0.00	-42,860.13
Deposit	10/18/2021	Other 2	1010 · Pacific Prem...	128.35	-42,731.78
Deposit	10/18/2021	F:0895 A:0760 - CURR SECURED TAX	1010 · Pacific Prem...	-9,964.49	-52,696.27
Deposit	10/19/2021	Sani Rec	1010 · Pacific Prem...	-377.29	-53,073.56
Deposit	10/19/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-53,073.56
Deposit	10/19/2021	Other 1	1010 · Pacific Prem...	0.00	-53,073.56
Deposit	10/19/2021	Other 2	1010 · Pacific Prem...	-2.58	-53,076.14
Deposit	10/20/2021	Sani Rec	1010 · Pacific Prem...	-1,210.99	-54,287.13
Deposit	10/20/2021	Rate Assistance	1010 · Pacific Prem...	35.61	-54,251.52
Deposit	10/20/2021	Other 1	1010 · Pacific Prem...	0.00	-54,251.52
Deposit	10/20/2021	Other 2	1010 · Pacific Prem...	0.00	-54,251.52
Deposit	10/21/2021	Sani Rec	1010 · Pacific Prem...	-49.88	-54,301.40
Deposit	10/21/2021	Rate Assistance	1010 · Pacific Prem...	9.98	-54,291.42
Deposit	10/21/2021	Other 1	1010 · Pacific Prem...	0.00	-54,291.42
Deposit	10/21/2021	Other 2	1010 · Pacific Prem...	0.00	-54,291.42
Deposit	10/21/2021	F:0895 A:0760 - CURR SECURED TAX	1010 · Pacific Prem...	-5,790.08	-60,081.50
Deposit	10/22/2021	Sani Rec	1010 · Pacific Prem...	-32.46	-60,113.96
Deposit	10/22/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-60,113.96
Deposit	10/22/2021	Other 1	1010 · Pacific Prem...	0.00	-60,113.96
Deposit	10/22/2021	Other 2	1010 · Pacific Prem...	0.00	-60,113.96
Deposit	10/25/2021	F:0895 A:0760 - CURR SECURED TAX	1010 · Pacific Prem...	-4,885.63	-64,999.59
Deposit	10/25/2021	Sani Rec	1010 · Pacific Prem...	-1,628.17	-66,627.76
Deposit	10/25/2021	Rate Assistance	1010 · Pacific Prem...	18.05	-66,609.71
Deposit	10/25/2021	Other 1	1010 · Pacific Prem...	238.32	-66,371.39
Deposit	10/25/2021	Other 2	1010 · Pacific Prem...	-117.51	-66,488.90

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/27/2021	Sani Rec	1010 · Pacific Prem...	-92.46	-66,581.36
Deposit	10/27/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-66,581.36
Deposit	10/27/2021	Other 1	1010 · Pacific Prem...	0.00	-66,581.36
Deposit	10/27/2021	Other 2	1010 · Pacific Prem...	0.00	-66,581.36
Deposit	10/28/2021	Sani Rec	1010 · Pacific Prem...	-413.69	-66,995.05
Deposit	10/28/2021	Rate Assistance	1010 · Pacific Prem...	21.05	-66,974.00
Deposit	10/28/2021	Other 1	1010 · Pacific Prem...	0.00	-66,974.00
Deposit	10/28/2021	Other 2	1010 · Pacific Prem...	118.11	-66,855.89
Deposit	10/28/2021	F:0895 A:0760 - CURR SECURED TAX	1010 · Pacific Prem...	-4,002.15	-70,858.04
Deposit	10/29/2021	Sani Rec	1010 · Pacific Prem...	-2,974.90	-73,832.94
Deposit	10/29/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-73,832.94
Deposit	10/29/2021	Other 1	1010 · Pacific Prem...	0.00	-73,832.94
Deposit	10/29/2021	Other 2	1010 · Pacific Prem...	3,903.46	-69,929.48
Deposit	10/30/2021	Sani Rec	1010 · Pacific Prem...	-763.20	-70,692.68
Deposit	10/30/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-70,692.68
Deposit	10/30/2021	Other 1	1010 · Pacific Prem...	0.00	-70,692.68
Deposit	10/30/2021	Other 2	1010 · Pacific Prem...	0.00	-70,692.68
Deposit	10/31/2021	Sani Rec	1010 · Pacific Prem...	-72.84	-70,765.52
Deposit	10/31/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-70,765.52
Deposit	10/31/2021	Other 1	1010 · Pacific Prem...	0.00	-70,765.52
Deposit	10/31/2021	Other 2	1010 · Pacific Prem...	0.00	-70,765.52
Deposit	10/31/2021	\$ 497.82 BALANCE ADJ CCs	1010 · Pacific Prem...	-248.91	-71,014.43
Total Sanitary				-71,014.43	-71,014.43
Solid Waste					
Deposit	10/25/2021	Waste Connections Franchise Fee SW	1010 · Pacific Prem...	-2,421.08	-2,421.08
Total Solid Waste				-2,421.08	-2,421.08

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Water					
Deposit	10/01/2021	Water Rec	1010 · Pacific Prem...	-835.39	-835.39
Deposit	10/01/2021	Rate Assistance	1010 · Pacific Prem...	20.78	-814.61
Deposit	10/01/2021	Other 1	1010 · Pacific Prem...	0.00	-814.61
Deposit	10/01/2021	Other 2	1010 · Pacific Prem...	0.00	-814.61
Deposit	10/03/2021	Water Rec	1010 · Pacific Prem...	-47.88	-862.49
Deposit	10/03/2021	Rate Assistance	1010 · Pacific Prem...	9.58	-852.91
Deposit	10/03/2021	Other 1	1010 · Pacific Prem...	0.00	-852.91
Deposit	10/03/2021	Other 2	1010 · Pacific Prem...	0.00	-852.91
Deposit	10/04/2021	Water Rec	1010 · Pacific Prem...	-176.04	-1,028.95
Deposit	10/04/2021	Rate Assistance	1010 · Pacific Prem...	11.20	-1,017.75
Deposit	10/04/2021	Other 1	1010 · Pacific Prem...	0.00	-1,017.75
Deposit	10/04/2021	Other 2	1010 · Pacific Prem...	0.00	-1,017.75
Deposit	10/05/2021	Water Rec	1010 · Pacific Prem...	-326.81	-1,344.56
Deposit	10/05/2021	Rate Assistance	1010 · Pacific Prem...	98.25	-1,246.31
Deposit	10/05/2021	Other 1	1010 · Pacific Prem...	0.00	-1,246.31
Deposit	10/05/2021	Other 2	1010 · Pacific Prem...	0.00	-1,246.31
Deposit	10/06/2021	Water Rec	1010 · Pacific Prem...	-687.42	-1,933.73
Deposit	10/06/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-1,933.73
Deposit	10/06/2021	Other 1	1010 · Pacific Prem...	0.00	-1,933.73
Deposit	10/06/2021	Other 2	1010 · Pacific Prem...	0.00	-1,933.73
Deposit	10/07/2021	Water Rec	1010 · Pacific Prem...	-4,861.23	-6,794.96
Deposit	10/07/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-6,794.96
Deposit	10/07/2021	Other 1	1010 · Pacific Prem...	0.00	-6,794.96
Deposit	10/07/2021	Other 2	1010 · Pacific Prem...	0.00	-6,794.96
Deposit	10/07/2021	TCF FY 22 SEP MID - IMPR # 1 - Gen . 70, Water .25, Lights ...	1010 · Pacific Prem...	-87.35	-6,882.31
Deposit	10/08/2021	Water Rec	1010 · Pacific Prem...	-311.10	-7,193.41
Deposit	10/08/2021	Rate Assistance	1010 · Pacific Prem...	25.64	-7,167.77
Deposit	10/08/2021	Other 1	1010 · Pacific Prem...	0.00	-7,167.77
Deposit	10/08/2021	Other 2	1010 · Pacific Prem...	0.00	-7,167.77
Deposit	10/09/2021	Water Rec	1010 · Pacific Prem...	-324.45	-7,492.22
Deposit	10/09/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-7,492.22
Deposit	10/09/2021	Other 1	1010 · Pacific Prem...	0.00	-7,492.22
Deposit	10/09/2021	Other 2	1010 · Pacific Prem...	0.00	-7,492.22
Deposit	10/10/2021	Water Rec	1010 · Pacific Prem...	-416.28	-7,908.50
Deposit	10/10/2021	Rate Assistance	1010 · Pacific Prem...	37.65	-7,870.85

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/10/2021	Other 1	1010 · Pacific Prem...	0.00	-7,870.85
Deposit	10/10/2021	Other 2	1010 · Pacific Prem...	0.00	-7,870.85
Deposit	10/11/2021	Water Rec	1010 · Pacific Prem...	-891.84	-8,762.69
Deposit	10/11/2021	Rate Assistance	1010 · Pacific Prem...	32.79	-8,729.90
Deposit	10/11/2021	Other 1	1010 · Pacific Prem...	0.00	-8,729.90
Deposit	10/11/2021	Other 2	1010 · Pacific Prem...	0.00	-8,729.90
Deposit	10/12/2021	Water Rec	1010 · Pacific Prem...	-315.63	-9,045.53
Deposit	10/12/2021	Rate Assistance	1010 · Pacific Prem...	19.97	-9,025.56
Deposit	10/12/2021	Other 1	1010 · Pacific Prem...	0.00	-9,025.56
Deposit	10/12/2021	Other 2	1010 · Pacific Prem...	0.00	-9,025.56
Deposit	10/12/2021	San Juan Irrigation Sept 2021	1010 · Pacific Prem...	-2,063.70	-11,089.26
Deposit	10/12/2021	Front Street Irrigation Sept 2021	1010 · Pacific Prem...	-1,841.97	-12,931.23
Deposit	10/12/2021	Community Park Restrooms Sept 2021	1010 · Pacific Prem...	-359.88	-13,291.11
Deposit	10/13/2021	Water Rec	1010 · Pacific Prem...	-6,179.85	-19,470.96
Deposit	10/13/2021	Rate Assistance	1010 · Pacific Prem...	57.62	-19,413.34
Deposit	10/13/2021	Other 1	1010 · Pacific Prem...	0.00	-19,413.34
Deposit	10/13/2021	Other 2	1010 · Pacific Prem...	0.00	-19,413.34
Deposit	10/13/2021	Booked Separately San Juan Park Irrigation Sept 2021	1010 · Pacific Prem...	2,063.70	-17,349.64
Deposit	10/13/2021	Booked Separately Front St. Irrigation Sept 2021	1010 · Pacific Prem...	1,841.97	-15,507.67
Deposit	10/13/2021	Booked Separately Community Park Restroom Sept 2021	1010 · Pacific Prem...	359.88	-15,147.79
Deposit	10/14/2021	Water Rec	1010 · Pacific Prem...	-419.25	-15,567.04
Deposit	10/14/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-15,567.04
Deposit	10/14/2021	Other 1	1010 · Pacific Prem...	0.00	-15,567.04
Deposit	10/14/2021	Other 2	1010 · Pacific Prem...	0.00	-15,567.04
Deposit	10/15/2021	Water Rec	1010 · Pacific Prem...	-623.31	-16,190.35
Deposit	10/15/2021	Rate Assistance	1010 · Pacific Prem...	24.02	-16,166.33
Deposit	10/15/2021	Other 1	1010 · Pacific Prem...	0.00	-16,166.33
Deposit	10/15/2021	Other 2	1010 · Pacific Prem...	0.00	-16,166.33
Deposit	10/17/2021	Water Rec	1010 · Pacific Prem...	-90.84	-16,257.17
Deposit	10/17/2021	Rate Assistance	1010 · Pacific Prem...	18.17	-16,239.00
Deposit	10/17/2021	Other 1	1010 · Pacific Prem...	0.00	-16,239.00
Deposit	10/17/2021	Other 2	1010 · Pacific Prem...	0.00	-16,239.00
Deposit	10/18/2021	Water Rec	1010 · Pacific Prem...	-19,850.37	-36,089.37
Deposit	10/18/2021	Rate Assistance	1010 · Pacific Prem...	82.45	-36,006.92
Deposit	10/18/2021	Other 1	1010 · Pacific Prem...	0.00	-36,006.92
Deposit	10/18/2021	Other 2	1010 · Pacific Prem...	0.00	-36,006.92

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/18/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-2,515.34	-38,522.26
Deposit	10/19/2021	Water Rec	1010 · Pacific Prem...	-355.62	-38,877.88
Deposit	10/19/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-38,877.88
Deposit	10/19/2021	Other 1	1010 · Pacific Prem...	0.00	-38,877.88
Deposit	10/19/2021	Other 2	1010 · Pacific Prem...	0.00	-38,877.88
Deposit	10/20/2021	Water Rec	1010 · Pacific Prem...	-2,420.94	-41,298.82
Deposit	10/20/2021	Rate Assistance	1010 · Pacific Prem...	64.77	-41,234.05
Deposit	10/20/2021	Other 1	1010 · Pacific Prem...	0.00	-41,234.05
Deposit	10/20/2021	Other 2	1010 · Pacific Prem...	0.00	-41,234.05
Deposit	10/21/2021	Water Rec	1010 · Pacific Prem...	-60.03	-41,294.08
Deposit	10/21/2021	Rate Assistance	1010 · Pacific Prem...	12.01	-41,282.07
Deposit	10/21/2021	Other 1	1010 · Pacific Prem...	0.00	-41,282.07
Deposit	10/21/2021	Other 2	1010 · Pacific Prem...	0.00	-41,282.07
Deposit	10/21/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-1,461.59	-42,743.66
Deposit	10/22/2021	Water Rec	1010 · Pacific Prem...	-99.81	-42,843.47
Deposit	10/22/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-42,843.47
Deposit	10/22/2021	Other 1	1010 · Pacific Prem...	0.00	-42,843.47
Deposit	10/22/2021	Other 2	1010 · Pacific Prem...	0.00	-42,843.47
Deposit	10/25/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-1,233.28	-44,076.75
Deposit	10/25/2021	Water Rec	1010 · Pacific Prem...	-2,699.77	-46,776.52
Deposit	10/25/2021	Rate Assistance	1010 · Pacific Prem...	15.96	-46,760.56
Deposit	10/25/2021	Other 1	1010 · Pacific Prem...	283.77	-46,476.79
Deposit	10/25/2021	Other 2	1010 · Pacific Prem...	0.00	-46,476.79
Deposit	10/27/2021	Water Rec	1010 · Pacific Prem...	-107.54	-46,584.33
Deposit	10/27/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-46,584.33
Deposit	10/27/2021	Other 1	1010 · Pacific Prem...	0.00	-46,584.33
Deposit	10/27/2021	Other 2	1010 · Pacific Prem...	0.00	-46,584.33
Deposit	10/28/2021	Water Rec	1010 · Pacific Prem...	-899.17	-47,483.50
Deposit	10/28/2021	Rate Assistance	1010 · Pacific Prem...	42.37	-47,441.13
Deposit	10/28/2021	Other 1	1010 · Pacific Prem...	0.00	-47,441.13
Deposit	10/28/2021	Other 2	1010 · Pacific Prem...	0.00	-47,441.13
Deposit	10/28/2021	F:0895 A:0760 - AVILA BEACH IMP # 1 - Gen . 70, Water .25,...	1010 · Pacific Prem...	-1,010.26	-48,451.39
Deposit	10/29/2021	Water Rec	1010 · Pacific Prem...	-2,681.31	-51,132.70
Deposit	10/29/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-51,132.70
Deposit	10/29/2021	Other 1	1010 · Pacific Prem...	0.00	-51,132.70
Deposit	10/29/2021	Other 2	1010 · Pacific Prem...	0.00	-51,132.70

Avila Beach Community Services District
Deposits by Fund
October 2021

11/03/21

Type	Date	Memo	Split	Amount	Balance
Deposit	10/30/2021	Water Rec	1010 · Pacific Prem...	-752.36	-51,885.06
Deposit	10/30/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-51,885.06
Deposit	10/30/2021	Other 1	1010 · Pacific Prem...	0.00	-51,885.06
Deposit	10/30/2021	Other 2	1010 · Pacific Prem...	0.00	-51,885.06
Deposit	10/31/2021	Water Rec	1010 · Pacific Prem...	-111.96	-51,997.02
Deposit	10/31/2021	Rate Assistance	1010 · Pacific Prem...	0.00	-51,997.02
Deposit	10/31/2021	Other 1	1010 · Pacific Prem...	0.00	-51,997.02
Deposit	10/31/2021	Other 2	1010 · Pacific Prem...	0.00	-51,997.02
Deposit	10/31/2021	\$ 497.82 BALANCE ADJ CCs	1010 · Pacific Prem...	-248.91	-52,245.93
Total Water				-52,245.93	-52,245.93
TOTAL				-144,604.87	-144,604.87

Avila Beach Community Services District
Checks by Fund w/Accounts
 October 2021

11/03/21

Type	Date	Numb	Name	Memo	Account	Amount	Balance
General / Admin							
Check	10/02/2021	EFT	GetStreamline.com / Digital Depl...	monthly ABCSD Streamline	6170 · Website	200.00	200.00
Check	10/04/2021	3056	Hagemann & Associates	Inv. 1160 10/4/21 General Admin.	6506 · Contract Labor GM	1,595.00	1,795.00
Check	10/05/2021	3057	Nikki Engle Bookkeeping	Bookkeeping & Audit Inv. 2888 9-30-21	6102 · Accounting	720.00	2,515.00
Check	10/05/2021		American Express Discount	Amex	5110 · Amex	9.45	2,524.45
Check	10/05/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	27.28	2,551.73
Check	10/06/2021	3064	Fedak & Brown, LLP	FY 2020-21 Audit	6103 · Accounting Audit	3,175.00	5,726.73
Check	10/06/2021	3065	Price, Postal & Parma LLC	Inv. 187372 9/29/21	6135 · Legal	3,105.00	8,831.73
Check	10/08/2021		U.S. Postal Service	board pkts	6142 · Postage & Shipping	10.80	8,842.53
Check	10/10/2021		Cal Tec Computers	computer repairs	6524 · Equip. Rep. & Main...	40.00	8,882.53
Check	10/13/2021		Caltronics Business Systems		6550 · Operating Supplies	48.19	8,930.72
Check	10/13/2021		Miscellaneous Fees Analysis Acti...		6115 · Bank Service Cha...	51.54	8,982.26
Check	10/13/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	11.44	8,993.70
Check	10/13/2021		InvoiceCloud	Invoice Cloud merchant fees	5140 · Invoice Cloud	481.62	9,475.32
Check	10/18/2021	EFT	Brezden Pest		6542 · Maintenance	65.00	9,540.32
Check	10/19/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	12.99	9,553.31
Check	10/20/2021		Cal Tec Computers	computer repairs	6524 · Equip. Rep. & Main...	74.50	9,627.81
Check	10/20/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	10.27	9,638.08
Check	10/20/2021	3066	Hagemann & Associates	Inv 1163 Sept 26th - Oct 9th, 2021	6506 · Contract Labor GM	3,117.50	12,755.58
Check	10/21/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	61.31	12,816.89
Check	10/25/2021	EFT	PG&E	Office - 100 San Luis St.	6590 · Utilities	170.08	12,986.97
Check	10/25/2021	EFT	Spectrum	Acct #. 8245100980033571	6585 · Telephone / Internet	224.95	13,211.92
Check	10/26/2021		Paymentech	merchant cc fees	5120 · Chase Paymentech	109.91	13,321.83
Check	10/28/2021	3068	Nikki Engle Bookkeeping	Bookkeeping & Audit Inv. 2896 10/5/21	6102 · Accounting	390.00	13,711.83
Total General / Admin						13,711.83	13,711.83
Lights							
Check	10/04/2021	EFT	PG&E	Town Lights acct # 0690976984-3	6590 · Utilities	410.31	410.31
Check	10/04/2021	EFT	PG&E	Colony Lights acct # 5992155362-0	6590 · Utilities	102.10	512.41
Check	10/25/2021	EFT	PG&E	Front St. Lights acct# 5796765606-7	6590 · Utilities	339.84	852.25
Total Lights						852.25	852.25
Sanitary							
Check	10/02/2021	EFT	South County Sanitary Service	Acct. Number 4120-3104357 2 Yd Dumpster	6590 · Utilities	134.96	134.96
Check	10/04/2021	EFT	AT&T	acct # 805 595-9416 904 5	6585 · Telephone / Internet	189.17	324.13
Check	10/04/2021	3056	Hagemann & Associates	Contract Services Sanitary System	6507 · Contract Labor Ci...	3,190.00	3,514.13
Check	10/05/2021	3058	Miners Ace Hardware	Acct: 126380 9/30/21	6524 · Equip. Rep. & Main...	105.11	3,619.24
Check	10/05/2021	3059	Fluid Resource Management, Inc.	Sept. 2021 Ops. Sanitary Inv. F21186	6505 · Contract Labor O ...	15,136.72	18,755.96
Check	10/05/2021	3059	Fluid Resource Management, Inc.	A21194 Chemicals	6503 · Chemicals	117.03	18,872.99
Check	10/05/2021	3059	Fluid Resource Management, Inc.	A21173 Pump WWTP	6522 · Equip. Rep. & Mai...	1,532.77	20,405.76
Check	10/05/2021	3059	Fluid Resource Management, Inc.	W21049 C12 Chamber Baffle Repair	6522 · Equip. Rep. & Mai...	1,317.87	21,723.63
Check	10/06/2021	3060	Speed's, Inc.	Inv. #66317 9/29/21	6580 · Solids Handling	1,778.00	23,501.63
Check	10/06/2021	3061	Garing, Taylor & Associates, Inc.	Inv. 17928 9-30-21 San Miguel Sewer Line ...	8246c · WW Swr Ln Rpl...	828.75	24,330.38
Check	10/06/2021	3062	Brenntag Pacific, Inc.	Inv BPI184082 9/30/21	6503 · Chemicals	1,030.77	25,361.15
Check	10/06/2021	3063	Abalone Coast Analytical, Inc.	Statement 10/4/21 Statement # 5354	6540 · Lab Tests	3,572.00	28,933.15

Avila Beach Community Services District
Checks by Fund w/Accounts
October 2021

11/03/21

Type	Date	Num	Name	Memo	Account	Amount	Balance
Check	10/06/2021	3065	Price, Postel & Parma LLC	CIP WWTP Project	8245 · WWTP Improvem...	3,197.00	32,130.15
Check	10/18/2021	EFT	AT&T	acct # 287272916182	6585 · Telephone / Internet	23.50	32,153.65
Check	10/19/2021	EFT	AT&T	acct # x 0885 Internet	6585 · Telephone / Internet	58.85	32,212.50
Check	10/20/2021	3066	Hagemann & Associates	Contract Labor Sanitary System	6507 · Contract Labor Ci...	1,232.50	33,445.00
Check	10/25/2021	EFT	PG&E	WWTP - 3rd & San Francisco St.	6590 · Utilities	3,043.48	36,488.48
Check	10/25/2021	EFT	PG&E	Lift Station acct# 6338432238-2	6590 · Utilities	97.55	36,586.03
Total Sanitary							36,586.03
Water							
Check	10/04/2021	3056	Hagemann & Associates	Contract Services Water System	6507 · Contract Labor Ci...	725.00	725.00
Check	10/05/2021	3059	Fluid Resource Management, Inc.	Sept 2021 Ops. Water Inv. F21186	6505 · Contract Labor O ...	5,042.92	5,767.92
Check	10/05/2021	3059	Fluid Resource Management, Inc.	W21070 Water Meter Box Install San Antoni...	6520 · Equipment Repair...	1,549.50	7,317.42
Check	10/20/2021	3066	Hagemann & Associates	Contract Labor Water System	6507 · Contract Labor Ci...	435.00	7,752.42
Check	10/25/2021	EFT	PG&E	Water Tank Mixer - 1717 Cave Landing Rd.	6590 · Utilities	187.14	7,939.56
Check	10/28/2021	3067	ASAP Reprographics	Acct 2254 Inv. 221057 10.21.21	6518 · Equipment Expense	36.54	7,976.10
Total Water							7,976.10
TOTAL						59,126.21	59,126.21

Avila Beach Community Services District
Profit & Loss
October 2021

	<u>Oct 21</u>
Ordinary Income/Expense	
Income	
4000 · Income Summary	
4010 · Operating Revenue	70,979.64
4012 · Solid Waste Franchise Fee	2,421.08
4030 · County Taxes	50,220.43
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Total 4000 · Income Summary	123,621.15
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Total Income	123,621.15
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Gross Profit	123,621.15
Expense	
5100 · Merchant Credit Card Fees	
5110 · Amex	9.45
5120 · Chase Paymentech	233.20
5140 · Invoice Cloud	481.62
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Total 5100 · Merchant Credit Card Fees	724.27
5200 · Payroll Expenses	
5210 · Gross Wages	
5211 · Regular Pay	3,007.56
5012 · Holiday Pay	0.00
5014 · Sick Pay	0.00
5016 · Vacation Pay	0.00
	<hr/>
Total 5210 · Gross Wages	3,007.56
5230 · Payroll Taxes	55.21
5240 · Health & Medical Exp.	
5242 · Health Ins / Other	800.00
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Total 5240 · Health & Medical Exp.	800.00
5250 · PERS Company Pd Expense	
5256 · PERS Co Pd Kristi	187.97
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Total 5250 · PERS Company Pd Expense	187.97
5280 · Payroll Administration & Misc.	104.12
	<hr/>
Total 5200 · Payroll Expenses	4,154.86
6000 · Administrative Overheads	
6102 · Accounting	1,110.00

Avila Beach Community Services District
Profit & Loss
October 2021

	Oct 21
6103 · Accounting Audit	3,175.00
6115 · Bank Service Charges	51.54
6135 · Legal	3,105.00
6140 · Office Supplies & Postage	
6142 · Postage & Shipping	10.80
Total 6140 · Office Supplies & Postage	10.80
6150 · Rate Assistance	848.12
6170 · Website	200.00
Total 6000 · Administrative Overheads	8,500.46
6500 · Operating Expenses	
6503 · Chemicals	1,147.80
6505 · Contract Labor O & M	20,179.64
6506 · Contract Labor GM	4,712.50
6507 · Contract Labor Civil Engineer	5,582.50
6518 · Equipment Expense	36.54
6520 · Equipment Repair & Maint.	
6522 · Equip. Rep. & Maint-Avila & HD	2,850.64
6524 · Equip. Rep. & Maint. Avila Only	219.61
6520 · Equipment Repair & Maint. - Oth...	1,549.50
Total 6520 · Equipment Repair & Maint.	4,619.75
6535 · Insurance P/L	1,795.37
6540 · Lab Tests	3,572.00
6542 · Maintenance	65.00
6550 · Operating Supplies	48.19
6580 · Solids Handling	1,778.00
6585 · Telephone / Internet	496.47
6590 · Utilities	4,485.46
Total 6500 · Operating Expenses	48,519.22
Total Expense	61,898.81
Net Ordinary Income	61,722.34
Other Income/Expense	
Other Income	
7200 · Non-Operating Income	
7210 · Connection Fees	1,000.00
Total 7200 · Non-Operating Income	1,000.00

	Oct 21
Total Other Income	1,000.00
Other Expense	
8200 · Non-Operating Expenses	
8230 · Capital Purchases in Prog Sani	
8245 · WWTP Improvement Project	3,197.00
8246 · WW Swr Ln Rplmt San Migl	
8246c · WW Swr Ln Rplmt Sn Migl Pha...	828.75
Total 8246 · WW Swr Ln Rplmt San Migl	828.75
Total 8230 · Capital Purchases in Prog Sani	4,025.75
Total 8200 · Non-Operating Expenses	4,025.75
Total Other Expense	4,025.75
Net Other Income	-3,025.75
Net Income	58,696.59



FLUID RESOURCE MANAGEMENT

OPERATIONS . MAINTENANCE . MECHANICAL

2385 Precision Drive
Arroyo Grande, CA 93420

Statement

Date

11/1/21

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.

\$26,283.85

				Amount Due	Amount Enc.
				\$26,283.85	
Date	Transaction			Amount	Balance
10/31/21	348F11001 Monthly OPS/Maint- INV #F21306. Orig. Amount \$20,179.64.			20,179.64	20,179.64
10/14/21	348F11001 Monthly OPS/Maint:348FW11001 Water:348AW17001 Add Services water- INV #A21259. Orig. Amount \$117.03.			117.03	20,296.67
10/31/21	W20970 Influent Pump Rebuild- INV #W20970. Orig. Amount \$5,020.02.			5,020.02	25,316.69
10/21/21	W20986 225 San Luis Street- INV #W20986. Orig. Amount \$967.16.			967.16	26,283.85

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 9, 2021

SUBJECT: General Manager/District Engineer Report

Zone 3 Technical Advisory Committee

The Zone 3 Technical Advisory Committee most recently met on Wednesday October 13th. The agenda packet for the October 13th meeting is included with this staff report. At the August 24, 2021 Board of Supervisors (BOS) meeting, the BOS adopted a Resolution adopting certain policies and procedures set forth in Low Reservoir Response Plan and authorizing the Public Works Director to implement the LRRP. The LRRP calls for certain reductions in municipal water diversion as lake storage decreases. The first benchmark is a 10% reduction when the lake level reaches 15,000 AF. The next benchmark is a 20% municipal reduction if the lake level reaches 10,000 AF. Staff noted at the October Board meeting that all Zone 3 Agencies moved forward with the 10% reduction, even though lake levels were not yet below 15,000 AF. As of this writing the Lake elevation is 468.20 feet, storage is 14,709 AF, capacity is 30%, and rainfall to date is 2.7 inches. The rainfall we received in October was significant for the month, but due to the dry soil conditions most of the precipitation percolated into the ground.

Wastewater Treatment Plant Status Report

Financing – The loan documents have been completed and recorded. The funds are now available for payment of project related invoices. The first annual loan payment will be due on October 1, 2022.

Project Status – Wallace Group Engineering has prepared the final draft of the bid documents for staff review. We anticipate having the project out to bid by November 12, and award a construction contract at the January 11, 2022, Regular Board meeting. We anticipate construction will take 5 – 7 months and we will start up the new MBR unit in the summer of 2022.

FY 2021-22 Estimated Revenues and Assessed Values

On October 27, 2021, the San Luis Obispo County Controllers Office provided an estimate of the District's tax revenue for Fiscal Year 2021-22. FY 2021-22 tax revenues are estimated at \$754,154. The District's FY 2020-21 tax revenues were approximately \$794,000, and the approved FY2021-22 budget estimated annual tax revenues at \$800,000. The estimated FY 2021-22, revenue is approximately \$40,000 below last year's actuals. At this point staff does not recommend making any changes to the FY 2021-22 Budget, but we will provide an update at the mid-year budget review in February.

**ZONE 3
TECHNICAL ADVISORY COMMITTEE
Wednesday October 13, 2021
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>

1. Announcements	All
2. General Operations and Water Report <ul style="list-style-type: none">• Summary Notes – September• Monthly Operations Report – September• Lopez Storage Projections – September	David
3. Current Reservoir Conditions	Jenny
4. Capitol Projects Update <ul style="list-style-type: none">• CO2 Funds Needed, allocate from another project.	David
5. Cloud Seeding <ul style="list-style-type: none">• BOS 10-19-2021	David
6. UWMP <ul style="list-style-type: none">• BOS approved submittal of the UWMP	David
7. Zone 3 Contract Changes Update	Dan
8. Future Agenda items? <ul style="list-style-type: none">• Project Updates• HCP/Instream Studies• Stored State Water in Lopez - Evaporation• Zone 3 Boundary Change	All

Attachments:

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

Next Meeting Date: November 10, 2021

ZONE 3
TECHNICAL ADVISORY COMMITTEE
WEDNESDAY September 8, 2020 (9:00-11:00 AM)
Via Goto Meeting due to COVID-19 Protocol

SUMMARY NOTES – DRAFT

Attendees via GoTo Meeting: Shane Taylor (Arroyo Grande), Greg Ray (Grover Beach), Ben Fine (Pismo Beach) Brad Hagemann (ABCSD), Dan Migliazzo (San Miguelito), Jim Garing, John Wallace, Vard Ikeda, Dan Heimel, David Spiegel (PW Dept), Kyle James (PW Dept), Jenny Williamson (LWTP).

1. Announcements –

- City of Pismo Beach submitted Prop 1 application for Central Coast Blue.

2. General Operations and Water Supply Report –

- No comments on August Summary notes.
- David Spiegel reviewed the Monthly Operations Report.
- David Spiegel reviewed the Lopez Storage Projections Chart. Storage is expected to reach 10,000 AF by next water year and the 15,000 AF trigger point is expected to be reached in October. State Water numbers were not available and will be sent to TAC.

3. Current Reservoir Conditions –

- Jenny Williamson reported the Lake Elev. = 470.82 ft, Storage = 15,732.8 AF @ 32% Capacity. Downstream releases are at 4.54 MGD (instantaneous reading); WTP at 2.2 MGD; SWP at 3.20 MGD. Rainfall to date 0.04 inches.

4. CIP Project Update –

- David Spiegel reviewed the Zone 3 CIP Projects.

5. Cloud seeding –

- TAC was asked to confirm whether they wanted to do cloudseeding for another year or discontinue the contract. TAC agreed to continue the program for another year. Only the ground option will be pursued, and the consultant suggested a fourth site be added for more coverage.

6. Low Reservoir Response Plan –

- David Spiegel reviewed the LRRP.

7. Zone 3 Contract Changes Update –

- Dan Heimel reviewed the contract changes and how the LRRP will work into the changes.

8. Future Agenda Items –

- Project Updates
- HCP/Instream Studies
- Stored State Water in Lopez – Evaporation
- Zone 3 Boundary Change

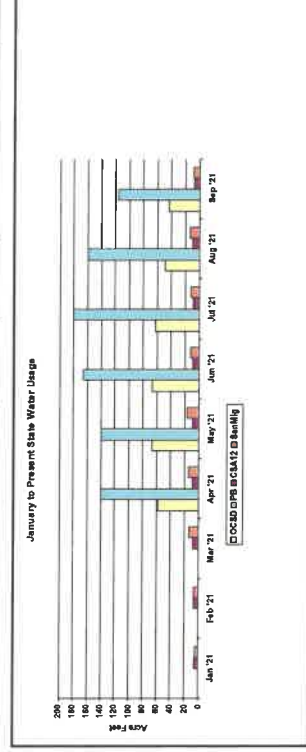
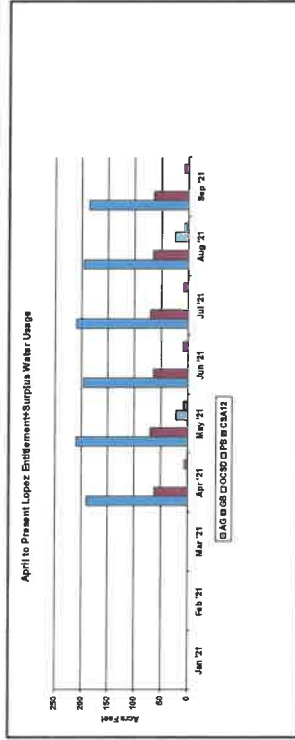
Next Meeting October 13, 2021

San Luis Obispo County Flood Control and Water District

Zone 3 - Lopez Project - Monthly Operations Report

September, 2021

Contractor	Lopez Water Deliveries										State Water Deliveries				
	Enl.	Surplus Water Declared	Surplus Requested	Total Available Water	This Month			April to Present			This Month			January to Present	
					Entitlement	Usage	%	Entitlement	Usage	%	Annual Request	Usage	% of Annual Request	SWP Deliveries	Total Water Deliveries This Month
Arroyo Grande	2061	807.00	807.00	2868	185.10	9.0%	0.00	0.0%	1186.98	57.6%	0.00	0.0%	0.0%	346.67	185.1
Oceano CSD	272.7	107.00	107.00	380	0.00	0.0%	0.00	0.0%	0.00	0.0%	640	43.43	6.8%	54.2%	43.43
Grover Beach	720	282.00	282.00	1002	64.60	9.0%	0.00	0.0%	396.13	55.0%	1260	116.36	9.2%	902.02	64.6
Pismo Beach	802.8	314.00	314.00	1117	0.00	0.0%	0.00	0.0%	46.13	5.7%	96	8.07	8.4%	70.83	116.36
CSA 12	220.5	86.00	86.00	307	6.97	3.2%	0.00	0.0%	44.68	20.3%	120	9.17	7.6%	101.06	15.04
San Miguelito															9.17
Total	4077	1596.00	1596.00	5673	256.67	6.3%	0.00	0.0%	1673.92	41.1%	2116	177.03	8.4%	271	433.70
											Last Month Stored State Water			This Month Stored State Water	
											1086.61			1335.00	



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

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

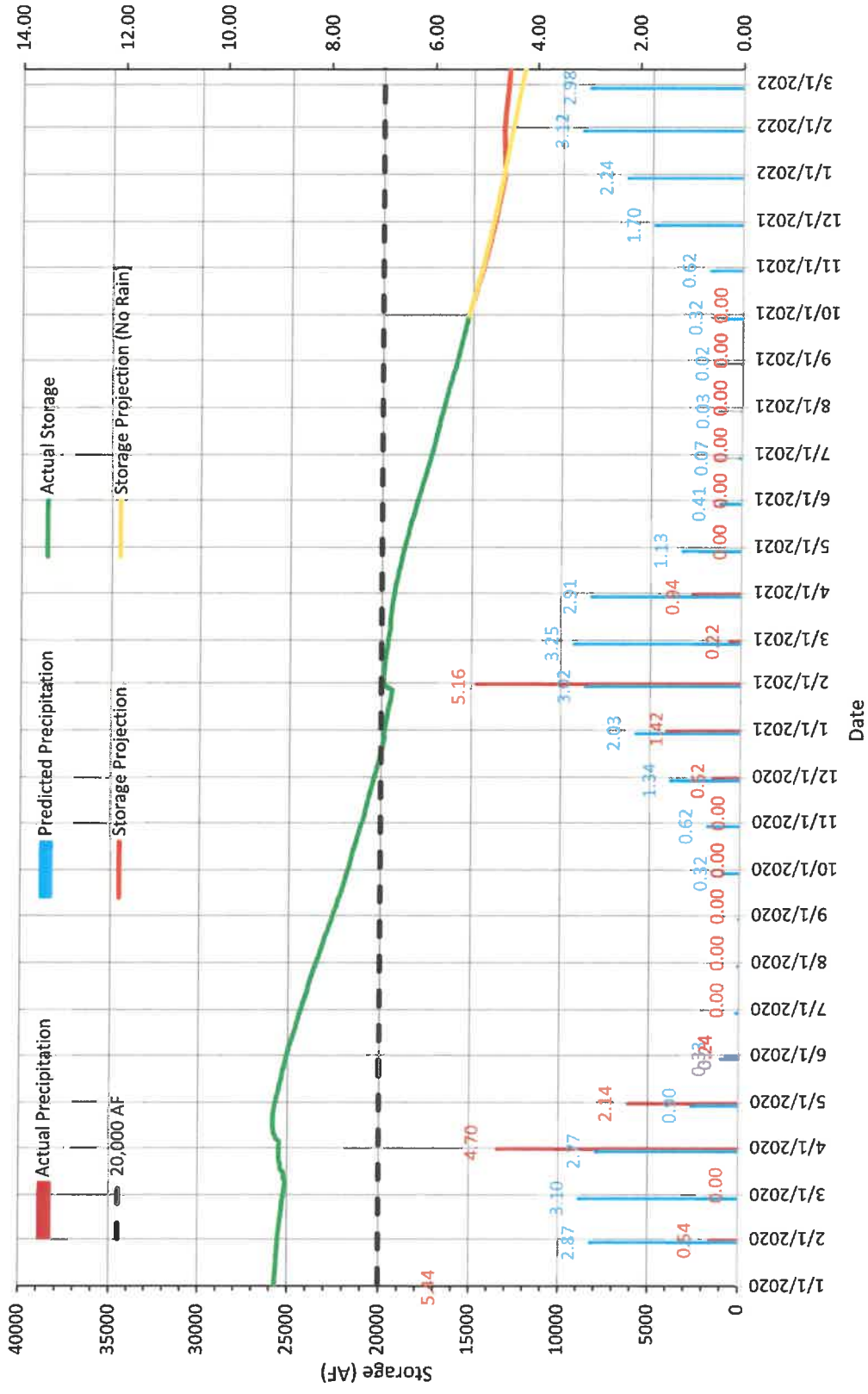
Comments:

- Oceano supplied water to Canyon Crest via Arroyo Grande's Edna turn out. A total of 2.23 AF delivered to Canyon Crest was added to Oceano's water usage this month and 2.23 AF was subtracted from Arroyo Grande's usage this month.
- On May 12, 2021 Pismo requested to take all SW for April 2021. On May 18th, PB's SW Delivery Request was changed to 1260 AF.
- Lopez Water Deliveries are now operated under the Low Reservoir Response Plan (LRRP). In August 2021 TAC requested a 10% entitlement reduction (retroactive to April 2021) in anticipation of reaching the 15,000 AF trigger of the LRRP. Entitlements shown represent a 10% reduction.

Surplus water shown is actually "Carry Over" water as designated in the LRRP.

Lopez Dam Operations	This Month	Year to Date
Lake Elevation (full at 522.37 feet)	469.5	-52.87
Storage (full at 49200 acre feet)	15208	30.9%
Rainfall	0	0.04
Downstream Release (4200 acre feet/year)	366.43	1643.15
Spillage (acre feet)	0	0.00

LOPEZ RESERVOIR STORAGE PROJECTION



1. Storage projection is based on predicted rainfall from longrangeweather.com, inflow based on predicted rainfall, 20-21 downstream release requests, and municipal usage.
2. Municipal Usage is based on Jan 2010- Dec 2020 average monthly deliveries.
3. Predicted inflow is based off of historical precipitation and storage data. Antecedent moisture conditions are factored into the model. The first rainstorms after months without rain will cause less inflow than rainstorms during the rainy season. If the average daily rainfall for the previous three months is below 1 inch the model will multiply the predicted inflow by 0.1, if the average is above 1 inch the inflow is multiplied by 1.25.



ZONE 3 Lopez Project

San Luis Obispo County Flood Control and Water Conservation District

TO: Zone 3 Technical Advisory Committee

FROM: David Spiegel, PE

DATE: October 13, 2021

SUBJECT: Zone 3 Projects Update

Project Updates:

- Tesla Battery Storage
 - In Construction
 - Budget – Free





ZONE 3 Lopez Project

San Luis Obispo County Flood Control and Water Conservation District

- Spillway Assessment and Investigation
 - Draft memo is in review for underdrain system
 - Project out to bid for Physical Investigation and Testing
 - Budget ~\$190,000
- Geotechnical Testing & Seismic Alternatives Study of Terminal Reservoir Dam
 - Kick off meeting with GEI was 10/7/2021
 - Beginning data transfer and historical review of Geotech data
 - Budget ~\$500,000
- Fault Zone Risk Assessment for Dam Left Abutment (No Change)
 - Rizzo visited the site and is now working on the report
 - Budget ~\$40,000
- 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
 - Staff installed new test stations and recent testing showed good continuity
 - Budget ~\$449,933
- Equipment Storage Building (No Change)
 - Being re-bid
 - Budget ~\$90,000
- CO2 Injection System
 - Additional Budget needed, ~\$115,000
 - Would like to transfer budget from Fire Flow Tank project to CO2
 - Does TAC approve the adjustment?
 - Project Bids came in high, reduced system design to single train but additional budget still needed
 - Budget ~\$155,000, needed \$270,000

Unbudgeted O&M Projects

- Sludge Bed Curtain Wall Rehabilitation (No Change)
 - One sludge bed has developed a leak through the adjacent hillside that leads down to the terminal reservoir's spillway. This bed had an existing underground curtain wall poured in the 90's to fix this issue.



ZONE 3 Lopez Project

San Luis Obispo County Flood Control and Water Conservation District

- Quotes are being received to pressure grout in front of the underground curtain wall to re-seal any cracks that have developed over the last 30 years.
- ~\$50,000 per initial quote

Upcoming Projects for 21/22:

- EQ Pump Upgrade

Completed Projects

- Leak at Main Dam outlet works building
- Replacement of Hach Turbidimeter
- Repairs to Terminal Dam Spillway
- Lopez Terminal Dam Monument Survey
- Domestic Tank Repairs



COUNTY OF SAN LUIS OBISPO
AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR
James W. Hamilton, CPA Auditor-Controller • Treasurer-Tax Collector

TO: AVILA BEACH CSD

FROM: AARONNE STODDARD, PROPERTY TAX MANAGER

DATE: OCTOBER 27, 2021

SUBJECT: **2021-2022 ESTIMATED REVENUES & ASSESSED VALUES**

Sections 97 and 98 of the Revenue and Taxation Code provide for the allocation of property tax revenues derived from levying an ad valorem property tax rate of one dollar (\$1) per hundred dollars (\$100) of taxable value. The taxable assessed values are provided to our office by the County Assessor and the State Board of Equalization.

Below are the current fiscal year's taxable assessed values and the estimated property tax revenues by tax type for your district. The estimated revenues are net of the ongoing ERAF shift, when applicable, as required by code and are also adjusted for potential secured roll revisions and a 2.14% unsecured delinquency.

The taxable values and corresponding estimated tax revenue for Fiscal Year 2021-2022 are:

	SECURED	UNSECURED	HOMEOWNER EXEMPTION	UNITARY REVENUE	REDEV. CONTRIB.	PASS THRU	Total Revenue
Net Value	294,080,705	2,547,696	161,000				
Estimated Revenue	\$327,769	\$10,901	\$1,814	\$62,912	\$0	\$0	\$403,397

Should you have any questions regarding your estimated revenues or assessed values, contact me at (805) 788-2968 or by email at astoddard@co.slo.ca.us



COUNTY OF SAN LUIS OBISPO

AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR

James W. Hamilton, CPA Auditor-Controller • Treasurer-Tax Collector

TO: AVILA BEACH CSD IMP DIST #1

FROM: AARONNE STODDARD, PROPERTY TAX MANAGER

DATE: OCTOBER 27, 2021

SUBJECT: **2021-2022 ESTIMATED REVENUES & ASSESSED VALUES**

Sections 97 and 98 of the Revenue and Taxation Code provide for the allocation of property tax revenues derived from levying an ad valorem property tax rate of one dollar (\$1) per hundred dollars (\$100) of taxable value. The taxable assessed values are provided to our office by the County Assessor and the State Board of Equalization.

Below are the current fiscal year's taxable assessed values and the estimated property tax revenues by tax type for your district. The estimated revenues are net of the ongoing ERAF shift, when applicable, as required by code and are also adjusted for potential secured roll revisions and a 2.14% unsecured delinquency.

The taxable values and corresponding estimated tax revenue for Fiscal Year 2021-2022 are:

	SECURED	UNSECURED	HOMEOWNER EXEMPTION	UNITARY REVENUE	REDEV. CONTRIB.	PASS THRU	Total Revenue
Net Value	286,507,570	2,547,696	161,000				
Estimated Revenue	\$330,955	\$11,007	\$1,832	\$6,963	\$0	\$0	\$350,757

Should you have any questions regarding your estimated revenues or assessed values, contact me at (805) 788-2968 or by email at astoddard@co.slo.ca.us



November 2, 2021

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

**SUBJECT: OCTOBER 2021 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.

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 responded to power issues at the tank site, the board at the potable tank site was cycled and staff checked equipment to ensure the equipment was working properly.

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.

The semi-annual sampling for the waste discharge permit was completed this month.

Sincerely,

FLUID RESOURCE MANAGEMENT

ATTACHMENTS

- Self-Monitoring Report
- ABCSD Average Daily WWTP Effluent Flow (2019-2021)
- ABCSD Monthly Total WWTP Effluent Flow (2019-2021)
- Port San Luis Monthly Total Flow (2019-2021)
- Monthly Average Influent BOD (2019-2021)
- Monthly Average Effluent BOD (2019-2021)
- Monthly Water Purchased from Lopez (2019-2021)
- ABCSD Monthly Water Sold (2019-2021)



Avila Beach CSD Wastewater Treatment Facility

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

Month: OCTOBER 2021

Date	Daily Flow (MGD)			Effluent Monitoring		
	Total	Max (gpm)	Avg (gpm)	Biweekly Total Coliform	Biweekly Fecal Coliform	Daily Chlorine Residual
1	0.043676	78	31			<0.02
2	0.056094	86	39			<0.02
3	0.055696	91	39			<0.02
4	0.034858	71	24			<0.02
5	0.037215	67	26	2	<2	<0.02
6	0.036939	73	31			<0.02
7	0.037489	76	26	<2	<2	<0.02
8	0.042455	89	30			<0.02
9	0.056671	91	40			<0.02
10	0.057207	88	40			<0.02
11	0.042954	89	30			<0.02
12	0.040529	90	28	<2	<2	<0.02
13	0.036770	63	26			<0.02
14	0.042322	80	30	2	<2	<0.02
15	0.044321	79	31			<0.02
16	0.053771	89	38			<0.02
17	0.052187	88	36			<0.02
18	0.040292	100	28			<0.02
19	0.036256	75	25	22	<2	<0.02
20	0.034912	80	24			<0.02
21	0.035083	70	25	2	<2	<0.02
22	0.044833	82	31			<0.02
23	0.049169	91	38			<0.02
24	0.048303	82	34			<0.02
25	0.049131	87	34			<0.02
26	0.036117	57	25	<2	<2	<0.02
27	0.032226	72	23			<0.02
28	0.035680	64	25			
29	0.037755	69	26			<0.02
30	0.041246	69	29			<0.02
31	0.043399	77	30			
Min	0.032226	57	23	<2	<2	<0.02
Mean	0.043082	79	30	4	<2	<0.02
Max	0.057207	100	40	22	<2	<0.02
Total	1.335556	Effluent daily (dry weather) flow NTE 0.2 MGD (mean).				

Influent Brine Received	
Date	Volume (Gallons)
	N/A

Sludge Removal	
Date	Gallons
10/27/21	4,500

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)
10/3/21	33	19	350	208	
10/7/21	26	11	280	271	
10/10/21	24	14	417	290	
10/14/21	26	12	298	161	1.6 DNQ
10/17/21	32	19	433	308	
10/21/21	33	9	394	194	
10/24/21	39	24	477	356	
10/28/21					
10/31/21					
Min	24	9	280	161	1.6 DNQ
Mean	30	15	378	255	1.6 DNQ
Max	39	24	477	356	1.6 DNQ
BOD Removal: 92.0%			TSS Removal: 94.0%		

Effluent Monitoring				
Date	Weekly Set. Solids (Grab)	Weekly Turbidity (Grab)	Weekly pH (Grab)	Weekly Temp °F (Grab)
10/7/21	<0.1	10.7	6.9	71
10/14/21	<0.1	12.1	6.4	69
10/21/21	<0.1	9.1	6.65	68
10/28/21				
Min	<0.1	9.1	6.4	68
Mean	<0.1	10.6	6.7	69
Max	<0.1	12.1	6.9	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.

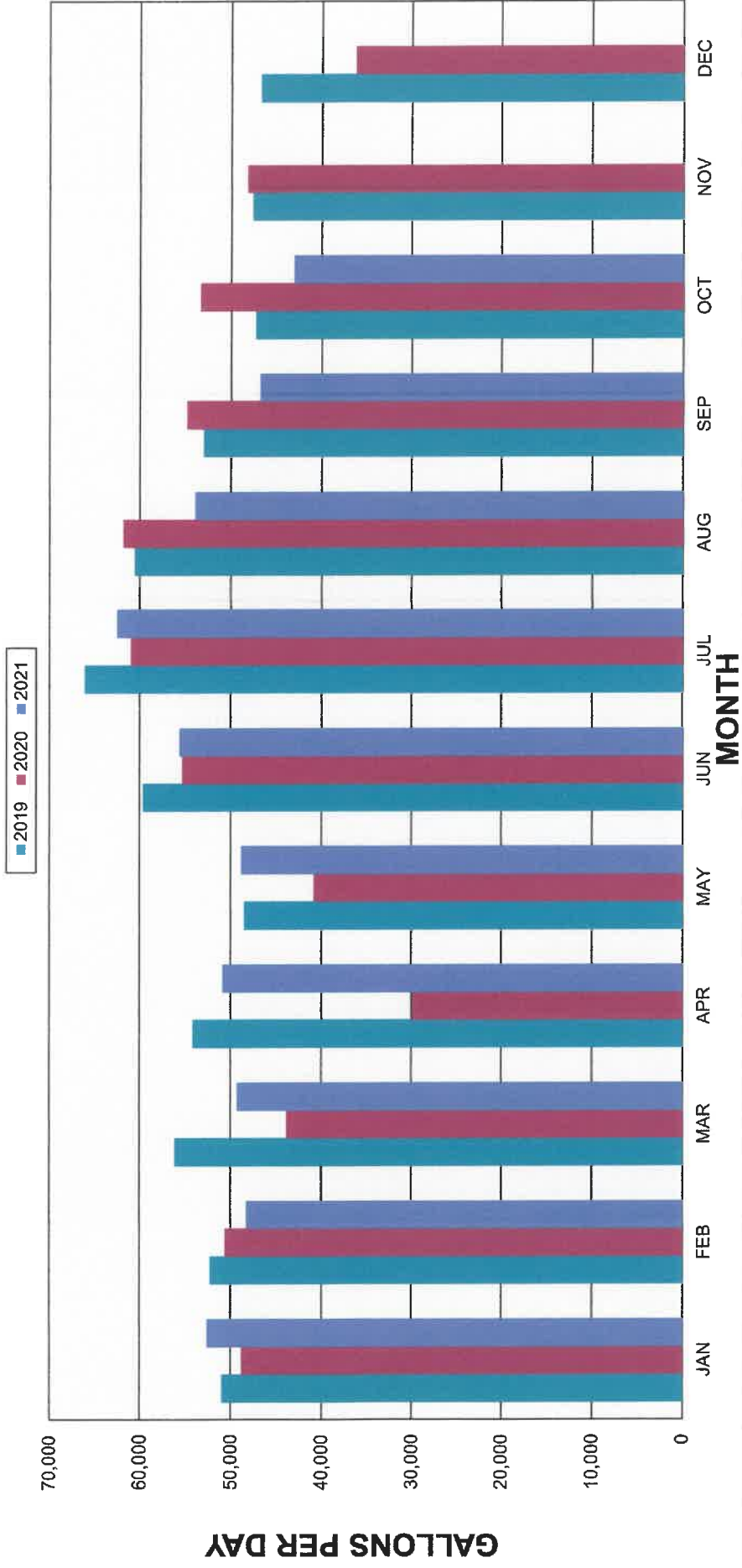
SIGNATURE: _____

DATE: _____

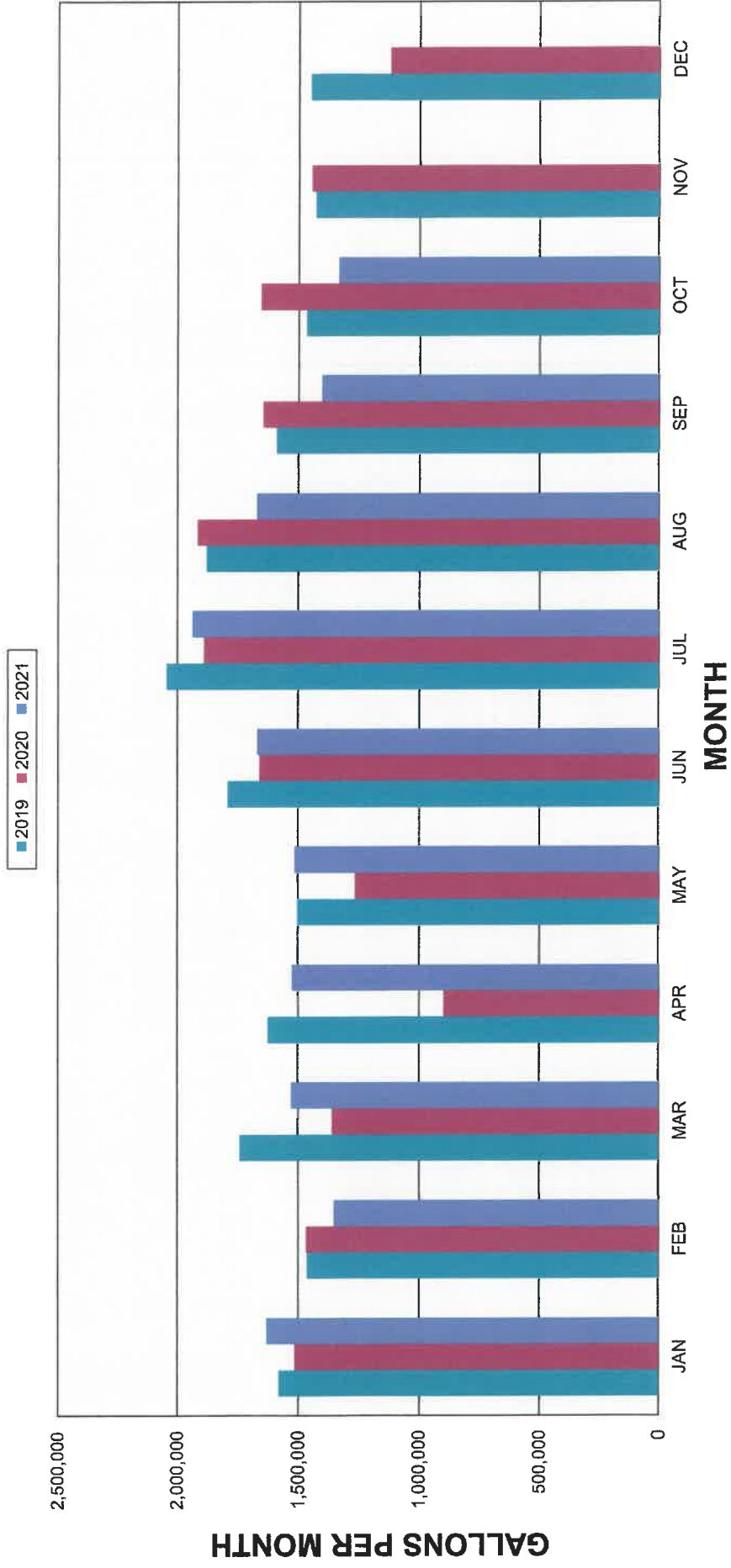
PRINTED NAME: _____

TITLE: _____

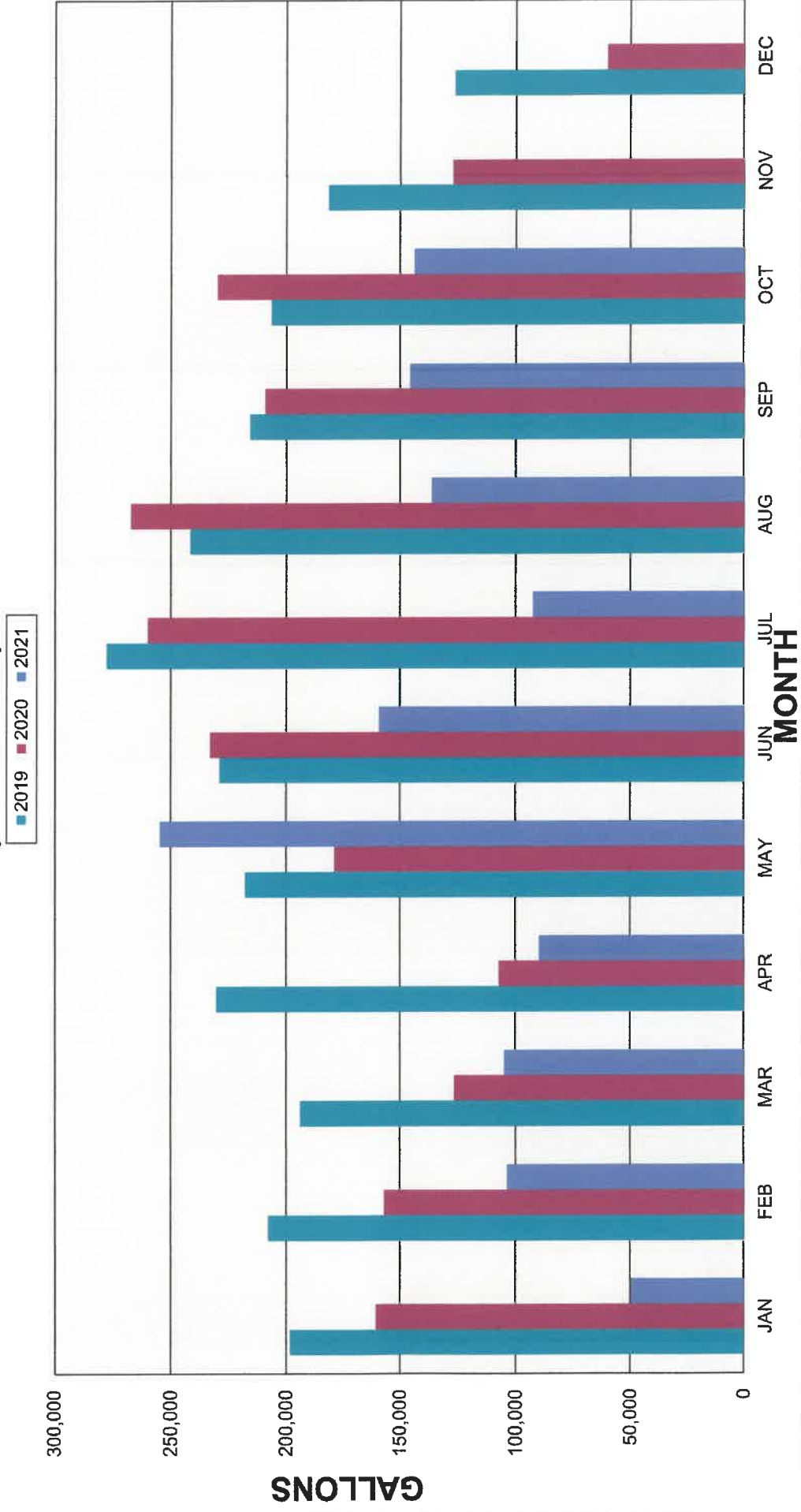
ABCSD AVERAGE DAILY WWTP EFFLUENT FLOW (2019 - 2021)



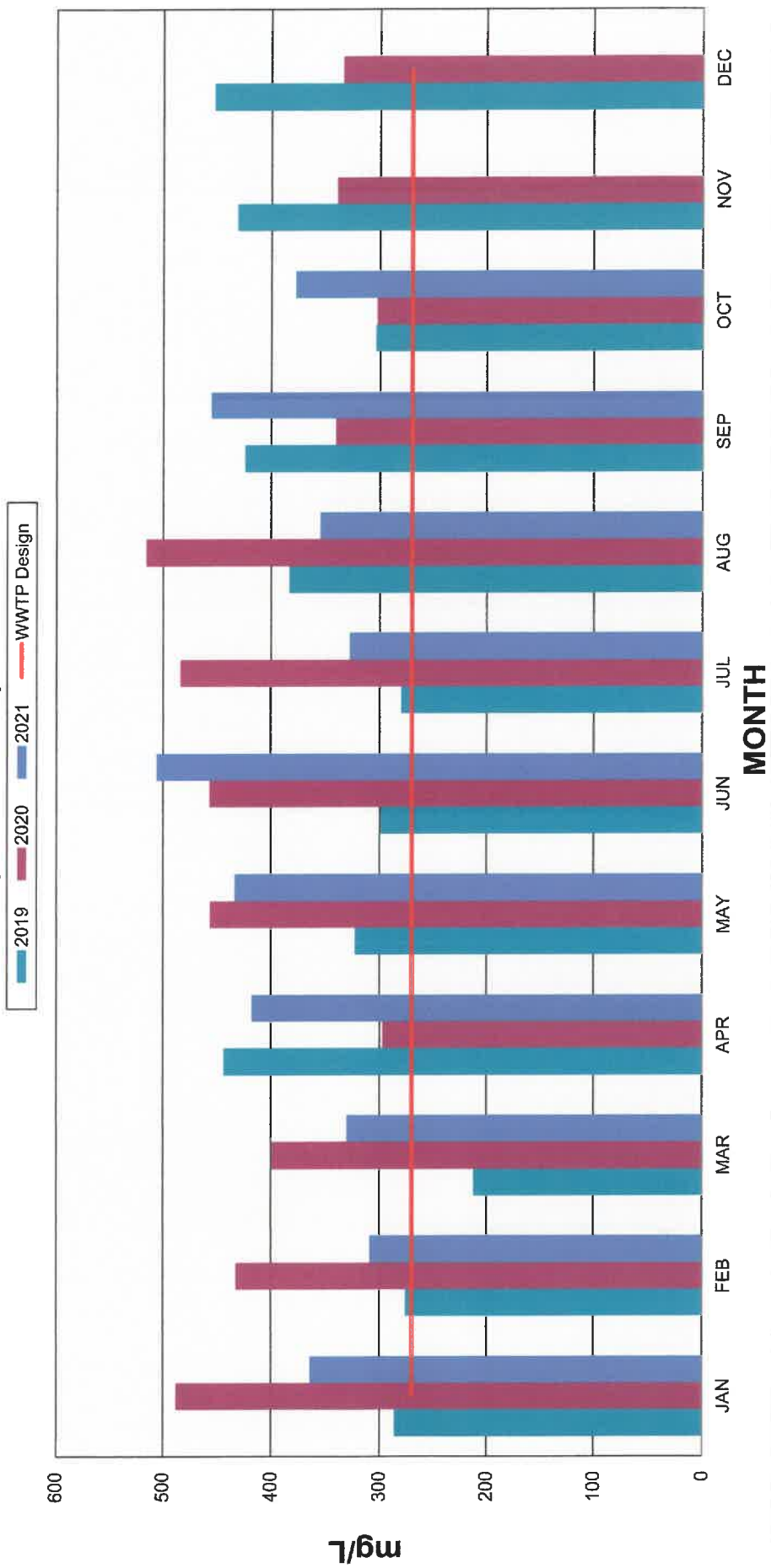
ABCSD MONTHLY TOTAL WWTP EFFLUENT FLOW (2019 - 2021)



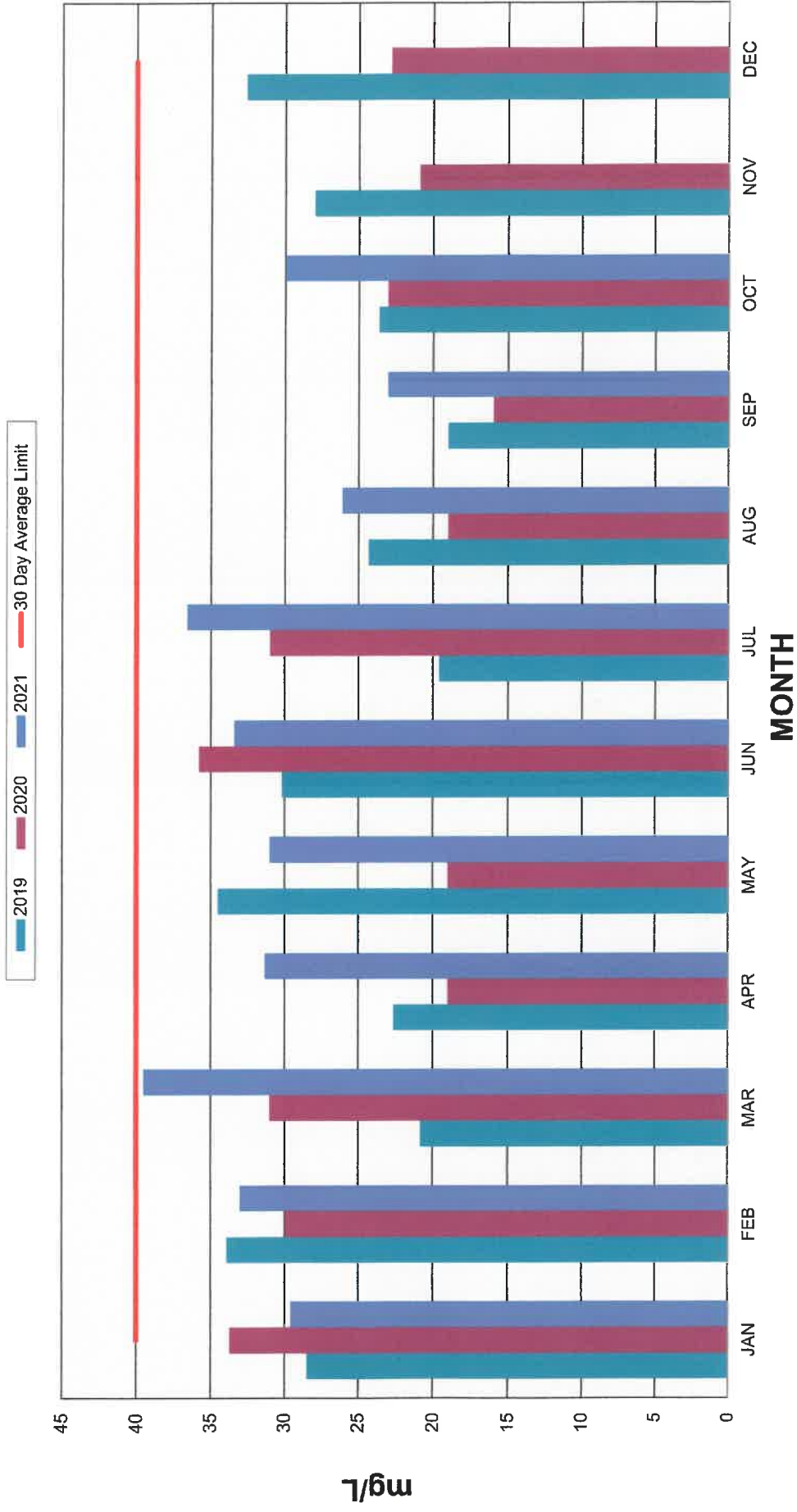
PORT SAN LUIS MONTHLY TOTAL FLOW (2019 - 2021)



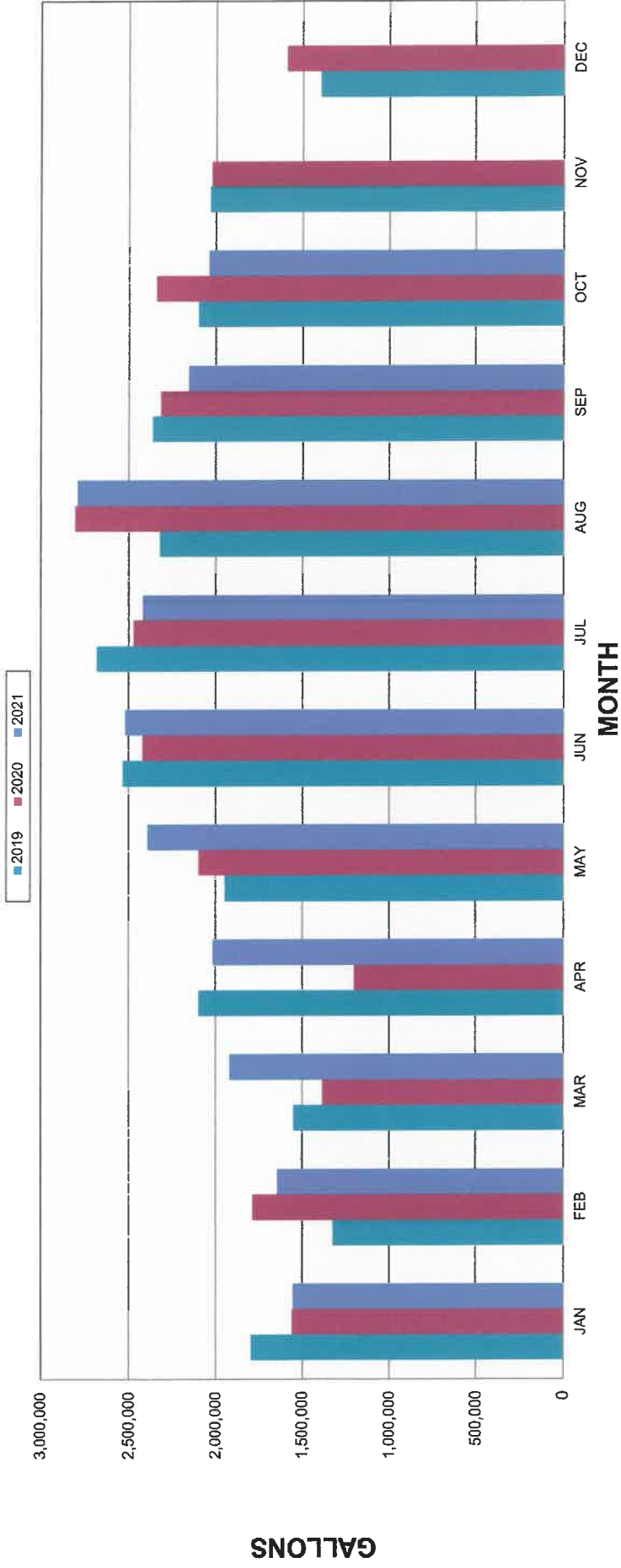
ABCSD MONTHLY AVERAGE INFLUENT BOD (2019 - 2021)



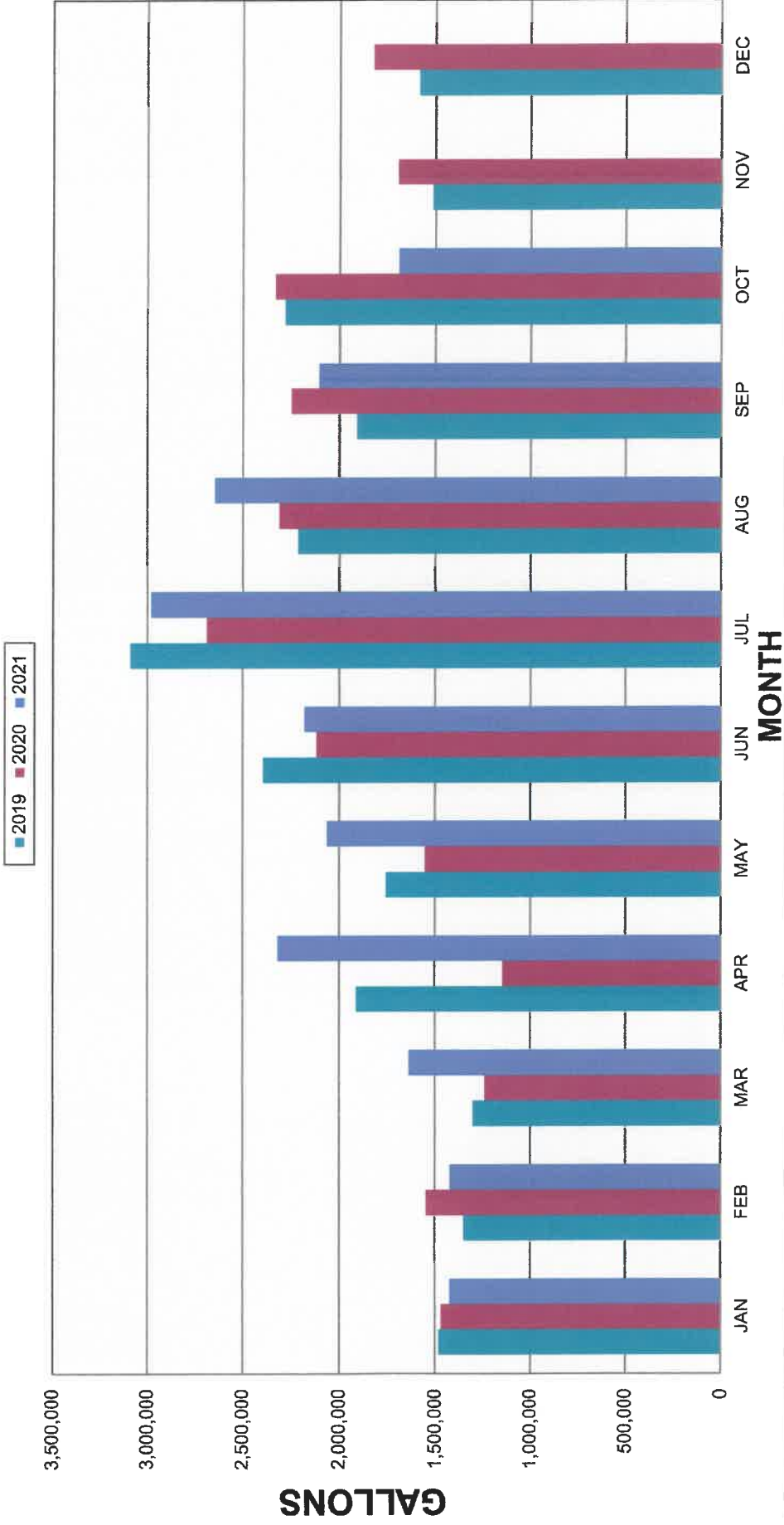
ABCSD MONTHLY AVERAGE EFFLUENT BOD (2019 - 2021)



ABCSD MONTHLY WATER PURCHASED FROM LOPEZ (2019 - 2021)




ABCSD MONTHLY WATER SOLD (2019 - 2021)



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 9, 2021

SUBJECT: Presentation of Fiscal Year 2020-21 Draft Financial Audit

Recommendation:

Receive draft Report and presentation by Fedak and Brown the District's outside, 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 2020-21.

Mr. Andy Beck or Mr. Chris Brown will attend the November 9, 2021, 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
Avila Beach, California

Annual Financial Report

For the Fiscal Year Ended
June 30, 2021



AVILA BEACH COMMUNITY SERVICES DISTRICT

List of Elected Officials and District Staff

June 30, 2021

Elected Officials

BOARD OF DIRECTORS

President	Peter Kelley
Vice President	Lynn Helenius
Director	Ara Najarian
Director	Kristin Berry
Director	Howie Kennet

District Staff

General Manager	Bradley Hagemann
------------------------	-------------------------

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



Avila Beach Community Services District
Annual Financial Report
For the Fiscal Year Ended June 30, 2021

**Avila Beach Community Services District
Annual Financial Report
For the Fiscal Year Ended June 30, 2021**

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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 Financial Statements

We have audited the accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund of the Avila Beach Community Services District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the required supplementary information on pages 42 through 46, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 9, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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. This report can be found on pages 47 and 48.

Fedak & Brown LLP
Cypress, California
November 9, 2021

**Avila Beach Community Services District
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

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, 2021. 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 5.11% or \$392,091 from \$7,669,685 to \$8,061,776 in 2021, as a result of current year operations.
- In 2021, total revenues from all sources increased 0.47% or \$9,594 from \$2,035,550 to \$2,045,144.
- In 2021, total expenses from operations decreased 4.12% or \$71,114 from \$1,724,167 to \$1,653,053.

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 9 and 10 of this report.

**Avila Beach Community Services District
Management's Discussion and Analysis, continued
For the Year Ended June 30, 2021**

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 11 through 14 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 15 through 18 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 19 through 41 of this report.

**Avila Beach Community Services District
Management's Discussion and Analysis, continued
For the Year Ended June 30, 2021**

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 42 through 46 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 \$8,061,776 at the close of the most recent fiscal year, with an increase of \$392,091 compared with the prior year.

A portion of the District's net position (43.94%) 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	
	2021	2020	2021	2020	2021	2020
Assets:						
Current assets	\$ 360,661	502,777	4,477,595	3,933,373	4,838,256	4,436,150
Capital assets, net	27,603	35,742	3,514,545	3,390,659	3,542,148	3,426,401
Total assets	<u>388,264</u>	<u>538,519</u>	<u>7,992,140</u>	<u>7,324,032</u>	<u>8,380,404</u>	<u>7,862,551</u>
Deferred outflows of resources:						
Deferred pension outflows	26,376	24,772	-	-	26,376	24,772
Total deferred outflows of resources	<u>26,376</u>	<u>24,772</u>	<u>-</u>	<u>-</u>	<u>26,376</u>	<u>24,772</u>
Liabilities:						
Current liabilities	18,229	9,117	184,106	69,347	202,335	78,464
Non-current liabilities	136,917	131,246	-	-	136,917	131,246
Total liabilities	<u>155,146</u>	<u>140,363</u>	<u>184,106</u>	<u>69,347</u>	<u>339,252</u>	<u>209,710</u>
Deferred inflows of resources:						
Deferred pension inflows	5,752	7,928	-	-	5,752	7,928
Total deferred inflows of resources	<u>5,752</u>	<u>7,928</u>	<u>-</u>	<u>-</u>	<u>5,752</u>	<u>7,928</u>
Net position:						
Net investment in capital assets	27,603	35,742	3,514,545	3,390,659	3,542,148	3,426,401
Unrestricted	226,139	379,258	4,293,489	3,864,026	4,519,628	4,243,284
Total net position	<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>

The balance of unrestricted net position totaling \$4,519,628 may be used to meet the government's ongoing obligations.

Governmental activities — Governmental activities decreased the District's net position by \$161,258 from the prior year. The decrease in net position was due primarily to an increase of \$355,349 from current year operations; which was offset by a decrease of \$516,607 due to a transfer-out to support the operations of business-type activities.

Business-type activities — Business-type activities increased the District's net position by \$553,349 from the prior year. The increase in net position was due primarily to increases of \$36,742 from current year operations and of \$516,607 due to a transfer-in from governmental activities.

**Avila Beach Community Services District
Management's Discussion and Analysis, continued
For the Year Ended June 30, 2021**

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	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 5,202	6,359	1,234,131	1,214,624	1,239,333	1,220,983
General revenues:						
Property taxes	787,634	751,304	-	-	787,634	751,304
Interest earnings	18,177	63,263	-	-	18,177	63,263
Total revenues	<u>811,013</u>	<u>820,926</u>	<u>1,234,131</u>	<u>1,214,624</u>	<u>2,045,144</u>	<u>2,035,550</u>
Expenses:						
General government	439,854	430,162	-	-	439,854	430,162
Street lighting	15,810	14,543	-	-	15,810	14,543
Water	-	-	411,775	458,370	411,775	458,370
Sanitary	-	-	783,583	819,714	783,583	819,714
Refuse	-	-	2,031	1,378	2,031	1,378
Total expenses	<u>455,664</u>	<u>444,705</u>	<u>1,197,389</u>	<u>1,279,462</u>	<u>1,653,053</u>	<u>1,724,167</u>
Income(loss) before transfers	<u>355,349</u>	<u>376,221</u>	<u>36,742</u>	<u>(64,838)</u>	<u>392,091</u>	<u>311,383</u>
Transfers in/(out)	<u>(516,607)</u>	<u>(506,269)</u>	<u>516,607</u>	<u>506,269</u>	<u>-</u>	<u>-</u>
Changes in net position	<u>(161,258)</u>	<u>(130,048)</u>	<u>553,349</u>	<u>441,431</u>	<u>392,091</u>	<u>311,383</u>
Net position, beginning of year	<u>415,000</u>	<u>545,048</u>	<u>7,254,685</u>	<u>6,813,254</u>	<u>7,669,685</u>	<u>7,358,302</u>
Net position, end of year	<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>

- The District's net position increased 5.11% or \$392,091 from \$7,669,685 to \$8,061,776 in 2021, as a result of current year operations.
- In 2021, total revenues from all sources increased 0.47% or \$9,594 from \$2,035,550 to \$2,045,144, primarily due to increases of \$36,330 in property taxes and \$18,350 in charges for services; which were offset by a decrease of \$45,086 in interest earnings.
- In 2021, total expenses from operations decreased 4.12% or \$71,114 from \$1,724,167 to \$1,653,053, primarily due to decreases of \$46,595 in water and \$36,131 in sanitary; which were offset by an increase of \$9,692 in general government operations.

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 provides 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 Year Ended June 30, 2021**

Government Fund Financial Analysis, continued

The following discussion is correlated to the Balance Sheet – Governmental Fund found on page 11.

As of the end of the current fiscal year, the District's governmental fund reported combined ending fund balance of \$342,432, a decrease of \$151,228 in comparison with the prior year. Of the total fund balance, 93.82%, or \$338,388, 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 \$336,880, a decrease of \$158,023 in comparison with the prior year. Of the general fund balance, 99.80%, or \$332,836, 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 \$158,023 is the result of a \$377,077 gain from the current year's operations; which was offset by a \$535,100 transfer-out to support the operations of the District's other funds.

The street lighting fund balance was \$5,552. The fund balance of the District's street lighting fund increased \$6,795 as a result of a \$11,698 loss from the current year's operations; which was offset by a \$18,493 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 \$553,349 from the prior year. Changes in total net position from the prior year are as follows: the water enterprise fund increased by \$213,498, of which an increase of \$121,032 was a result of current year operations and \$92,466 was related to transfer-in from the general fund in support of its operations; the sanitary enterprise fund increased by \$319,904, of which a decrease of \$104,237 was a result of current year operations; which was offset by \$424,141 related to transfer-in from the general fund in support of its operations; and the refuse enterprise increased by \$19,947 as a result of current year operations.

Governmental Activities Budgetary Highlights

The final actual expenditures for the year ended June 30, 2021, were less than budgeted by \$31,779 for the General Fund and less than budgeted by \$2,937 for the Streets Lighting Fund. Actual revenues for the year ended June 30, 2021, were more than the anticipated budget by \$41,348 for the General Fund and less than the anticipated budget by \$335 for the Streets Lighting Fund. At June 30, 2021, 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 42 and 43).

**Avila Beach Community Services District
Management's Discussion and Analysis, continued
For the Year Ended June 30, 2021**

Capital Asset Administration

	Governmental Activities		Business-type Activities		Total District	
	2021	2020	2021	2020	2021	2020
Capital assets:						
Non-depreciable assets	\$ 20	20	660,056	308,508	660,076	308,528
Depreciable assets	94,968	94,968	6,675,726	6,669,151	6,770,694	6,764,119
Total capital assets	94,988	94,988	7,335,782	6,977,659	7,430,770	7,072,647
Accumulated depreciation	(67,385)	(59,246)	(3,821,237)	(3,587,000)	(3,888,622)	(3,646,246)
Total capital assets, net	\$ 27,603	35,742	3,514,545	3,390,659	3,542,148	3,426,401

At the end of fiscal year 2021, the District's investment in capital assets amounted to \$3,542,148 (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 closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the District and the duration 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, 2021

	Governmental Activities	Business-type Activities	Total
Current assets:			
Cash and cash equivalents (note 2)	\$ 339,973	4,360,318	4,700,291
Accrued interest receivable	3,166	-	3,166
Accounts receivable – utilities, net (note 3)	-	117,277	117,277
Property taxes and assessments receivable	17,522	-	17,522
Total current assets	360,661	4,477,595	4,838,256
Non-current assets:			
Capital assets – not being depreciated (note 5)	20	660,056	660,076
Capital assets – being depreciated, net (note 5)	27,583	2,854,489	2,882,072
Total non-current assets	27,603	3,514,545	3,542,148
Total assets	388,264	7,992,140	8,380,404
Deferred outflows of resources:			
Deferred pension outflows (note 7)	26,376	-	26,376
Total deferred outflows of resources	26,376	-	26,376
Current liabilities:			
Accounts payable and accrued expenses	11,885	177,636	189,521
Accrued wages and related payables	2,300	-	2,300
Deposits and unearned revenue	-	6,470	6,470
Compensated absences (note 6)	4,044	-	4,044
Total current liabilities	18,229	184,106	202,335
Non-current liabilities:			
Net pension liability (note 7)	136,917	-	136,917
Total non-current liabilities	136,917	-	136,917
Total liabilities	155,146	184,106	339,252
Deferred inflows of resources:			
Deferred pension inflows (note 7)	5,752	-	5,752
Total deferred inflows of resources	5,752	-	5,752
Net position:			
Net investment in capital assets	27,603	3,514,545	3,542,148
Unrestricted	226,139	4,293,489	4,519,628
Total net position	\$ 253,742	7,808,034	8,061,776

See accompanying notes to the basic financial statements

Avila Beach Community Services District
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Governmental Activities	Business-type Activities	Total
Governmental activities:					
General government	\$ 439,854	4,337	(435,517)	-	(435,517)
Lighting	15,810	865	(14,945)	-	(14,945)
Total governmental activities	455,664	5,202	(450,462)	-	(450,462)
Business-type activities:					
Water	411,775	532,807	-	121,032	121,032
Sanitary	783,583	679,346	-	(104,237)	(104,237)
Refuse	2,031	21,978	-	19,947	19,947
Total business-type activities	1,197,389	1,234,131	-	36,742	36,742
Total	\$ 1,653,053	1,239,333	(450,462)	36,742	(413,720)
General revenues:					
Property taxes		\$	787,634	-	787,634
Interest earnings			18,177	-	18,177
Total general revenues			805,811	-	805,811
Transfers in/(out) (note 4)			(516,607)	516,607	-
Changes in net position			(161,258)	553,349	392,091
Net position, beginning of year			415,000	7,254,685	7,669,685
Net position, end of year		\$	253,742	7,808,034	8,061,776

See accompanying notes to the basic financial statements

Avila Beach Community Services District
Balance Sheet – Governmental Fund
June 30, 2021

	General	Streets Lighting	Total Governmental Activities
Assets:			
Cash and cash equivalents (note 2)	\$ 339,973	-	339,973
Accrued interest receivable	3,166	-	3,166
Property taxes and assessments receivable	17,522	-	17,522
Due from other funds (note 4)	(7,660)	7,660	-
Total assets	\$ 353,001	7,660	360,661
Liabilities:			
Accounts payable and accrued expenses	9,777	2,108	11,885
Accrued wages and related payables	2,300	-	2,300
Compensated absences (note 6)	4,044	-	4,044
Total liabilities	16,121	2,108	18,229
Fund balance (note 9):			
Assigned	4,044	-	4,044
Unassigned	332,836	5,552	338,388
Total fund balance	336,880	5,552	342,432
Total liabilities and fund balance	\$ 353,001	7,660	360,661

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, 2021

Reconciliation:

Total fund balance of Governmental Fund	\$ 342,432
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.	27,603
Deferred outflows of resources applicable to the consumption of resources to be used in future periods	26,376
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	(136,917)
Deferred inflows of resources applicable to the acquisition of resources to be used in future periods	(5,752)
Net position of Governmental Activities	\$ 253,742

See accompanying notes to the basic financial statements

Avila Beach Community Services District
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund
For the Year Ended June 30, 2021

	General	Streets Lighting	Total Governmental Activities
Revenues:			
Property taxes	\$ 787,634	-	787,634
Interest earnings	18,177	-	18,177
Charges for services	4,537	865	5,202
Total revenues	810,348	865	811,013
Expenditures:			
General government	433,071	-	433,071
Street lighting	-	12,563	12,563
Total expenditures	433,071	12,563	445,634
Excess(deficiency) of revenues over expenditures	377,077	(11,698)	365,379
Other financing sources(uses):			
Operating transfers in(out) (note 4)	(535,100)	18,493	(516,607)
Net change in fund balance	(158,023)	6,795	(151,228)
Fund balance, beginning of year	494,903	(1,243)	493,660
Fund balance, end of year	\$ 336,880	5,552	342,432

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 Year Ended June 30, 2021**

Reconciliation:

Net change in fund balance – Governmental Fund	\$ (151,228)
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)
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	(1,891)
Changes in net position of Governmental Activities	\$ (161,258)

Avila Beach Community Services District
Statement of Net Position – Enterprise Fund
June 30, 2021

	Water	Sanitary	Refuse	Total Business-type Activities
Current assets:				
Cash and cash equivalents (note 2)	\$ 2,379,813	1,875,425	105,080	4,360,318
Accounts receivable – utilities, net (note 3)	61,046	56,231	-	117,277
Total current assets	<u>2,440,859</u>	<u>1,931,656</u>	<u>105,080</u>	<u>4,477,595</u>
Non-current assets:				
Capital assets – not being depreciated (note 5)	-	660,056	-	660,056
Capital assets – being depreciated, net (note 5)	546,564	2,307,925	-	2,854,489
Total non-current assets	<u>546,564</u>	<u>2,967,981</u>	<u>-</u>	<u>3,514,545</u>
Total assets	<u>2,987,423</u>	<u>4,899,637</u>	<u>105,080</u>	<u>7,992,140</u>
Current liabilities:				
Accounts payable and accrued expenses	39,514	138,092	-	177,636
Unearned revenue	6,470	-	-	6,470
Total current liabilities	<u>46,014</u>	<u>138,092</u>	<u>-</u>	<u>184,106</u>
Total liabilities	<u>46,014</u>	<u>138,092</u>	<u>-</u>	<u>184,106</u>
Net position:				
Net investment in capital assets	546,564	2,967,981	-	3,514,545
Unrestricted (note 8)	2,394,845	1,793,564	105,080	4,293,489
Total net position	<u>\$ 2,941,409</u>	<u>4,761,545</u>	<u>105,080</u>	<u>7,808,034</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 Year Ended June 30, 2021

	Water	Sanitary	Refuse	Total Business-type Activities
Operating revenues:				
Water consumption sales	\$ 532,807	-	-	532,807
Sanitary service charges	-	679,346	-	679,346
Refuse franchise charges	-	-	21,978	21,978
Total operating revenue	532,807	679,346	21,978	1,234,131
Operating expenses:				
Professional services	85,677	284,229	2,031	371,937
Utilities	2,121	37,013	-	39,134
Repairs and maintenance	22,213	145,321	-	167,534
Supplies	671	65,822	-	66,493
Insurance	6,908	8,060	-	14,968
Administrative expenses	3,405	16,640	-	20,045
Materials and services	257,719	25,322	-	283,041
Total operating expenses	378,714	582,407	2,031	963,152
Operating income before depreciation expense	154,093	96,939	19,947	270,979
Depreciation expense	(33,061)	(201,176)	-	(234,237)
Operating income(loss)	121,032	(104,237)	19,947	36,742
Operating transfers in (note 4)	92,466	424,141	-	516,607
Changes in net position	213,498	319,904	19,947	553,349
Net position, beginning of year	2,727,911	4,441,641	85,133	7,254,685
Net position, end of year	\$ 2,941,409	4,761,545	105,080	7,808,034

See accompanying notes to the basic financial statements

**Avila Beach Community Services District
Statement of Cash Flows – Enterprise Fund
For the Year Ended June 30, 2021**

	<u>2021</u>
Cash flows from operating activities:	
Cash receipts from customers for water sales and services	\$ 1,209,454
Cash paid to vendors and suppliers for materials and services	<u>(850,253)</u>
Net cash provided by operating activities	<u>359,201</u>
Cash flows from non-capital financing activities:	
Operating transfer-in	<u>516,607</u>
Net cash provided by non-capital financing activities	<u>516,607</u>
Cash flows from capital and related financing activities	
Acquisition and construction of capital assets	<u>(358,123)</u>
Net cash used in capital and related financing activities	<u>(358,123)</u>
Net increase in cash and cash equivalents	517,685
Cash and cash equivalents, beginning of year	<u>3,842,633</u>
Cash and cash equivalents, end of year	<u>\$ 4,360,318</u>
 Reconciliation of cash and cash equivalents to the statement of net position:	
	<u>2021</u>
Cash and cash equivalents	\$ <u>4,360,318</u>
Total cash and cash equivalents	<u>\$ 4,360,318</u>

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 Year Ended June 30, 2021

	<u>2021</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 36,742
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	234,237
Changes in asset and liabilities:	
Decrease (increase) in asset:	
Accounts receivable – water sales and services, net	(26,537)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	112,899
Unearned revenue	<u>1,860</u>
Net cash provided by operating activities	\$ <u>359,201</u>

See accompanying notes to the basic financial statements

Avila Beach Community Services District
Notes to the Basic Financial Statements
June 30, 2021

(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.

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.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

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

B. Basis of Accounting and Measurement Focus, continued

Fund Financial Statements, continued

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 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
June 30, 2021

(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 January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

In August 2018, the GASB issued Statement No. 90 – *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

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

C. Financial Reporting, continued

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

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 closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruptions. However, 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
June 30, 2021

(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 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
June 30, 2021

(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
June 30, 2021

(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, 2019
- Measurement Date: June 30, 2020
- Measurement Period: July 1, 2019 to June 30, 2020

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, 2021, are classified as follows:

	<u>2021</u>
Governmental activities:	
General fund	\$ 339,973
Total governmental activities	<u>339,973</u>
Business-type activities:	
Water fund	2,379,813
Sanitary fund	1,875,425
Refuse fund	105,080
Total business-type activities	<u>4,360,318</u>
Total cash and cash equivalents	<u>\$ 4,700,291</u>

Cash and cash equivalents as of June 30, 2021, consist of the following:

	<u>2021</u>
Cash on hand	\$ 286
Deposits with financial institutions	821,997
Deposits held with the California Local Agency Investment Fund (LAIF)	<u>3,878,008</u>
Total cash and cash equivalents	<u>\$ 4,700,291</u>

As of June 30, 2021, the District's authorized deposits had the following maturities:

	<u>2021</u>
Deposits held with the California Local Agency Investment Fund (LAIF)	291 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 an amortized cost basis.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(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
June 30, 2021

(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, 2021, 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.

As of June 30, 2021, inter-fund receivables/payables between the District's funds were as follows:

<u>Due from</u>	<u>Due to</u>	<u>Amount</u>
General	Street Lighting	\$ 7,660

For the year end June 30, 2021, inter-fund transfers consist of the following:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General	Water	\$ 92,466
General	Sanitary	424,141
Transfer to Business-type		516,607
General	Street Lighting	18,493
Transfer from General		\$ 535,100

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(5) Capital Assets

Governmental Activities

The change in capital assets for 2021, was as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land and land rights	\$ 20	-	-	20
Total non-depreciable assets	<u>20</u>	<u>-</u>	<u>-</u>	<u>20</u>
Depreciable assets:				
Furniture and equipment	26,354	-	-	26,354
Street lights	10,868	-	-	10,868
Building and improvements	<u>57,746</u>	<u>-</u>	<u>-</u>	<u>57,746</u>
Total depreciable assets	<u>94,968</u>	<u>-</u>	<u>-</u>	<u>94,968</u>
Accumulated depreciation:				
Furniture and equipment	(16,204)	(2,719)	-	(18,923)
Street lights	(6,522)	(2,173)	-	(8,695)
Building and improvements	<u>(36,520)</u>	<u>(3,247)</u>	<u>-</u>	<u>(39,767)</u>
Total accumulated depreciation	<u>(59,246)</u>	<u>(8,139)</u>	<u>-</u>	<u>(67,385)</u>
Total depreciable assets, net	<u>35,722</u>	<u>(8,139)</u>	<u>-</u>	<u>27,583</u>
Total capital assets, net	<u>\$ 35,742</u>			<u>27,603</u>

There were no major capital asset additions in the governmental activities fund for the year ended June 30, 2021.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(5) Capital Assets, continued

Business-Type Activities

The change in capital assets for 2021, was as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land	\$ 60,294	-	-	60,294
Construction in progress	248,214	351,548	-	599,762
Total non-depreciable assets	308,508	351,548	-	660,056
Depreciable assets:				
Water transmission and distribution	1,284,511	6,575	-	1,291,086
Wastewater collection	5,384,640	-	-	5,384,640
Total depreciable assets	6,669,151	6,575	-	6,675,726
Accumulated depreciation:				
Water transmission and distribution	(711,462)	(33,061)	-	(744,523)
Wastewater collection	(2,875,538)	(201,176)	-	(3,076,714)
Total accumulated depreciation	(3,587,000)	(234,237)	-	(3,821,237)
Total depreciable assets, net	3,082,151	(227,662)	-	2,854,489
Total capital assets, net	\$ 3,390,659			3,514,545

Major capital asset additions in the business-type activities fund include additions for construction in progress for the year ended June 30, 2021.

(6) Compensated Absences

Changes in compensated absence as of June 30, 2021, were as follows:

	<u>Balance 2020</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2021</u>
\$	2,297	3,747	(2,000)	4,044

(7) 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
June 30, 2021

(7) 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, 2021, are summarized as follows:

	New Classic	PEPRA
	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	7.73%

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, 2021, contributions recognized as part of pension expense for the Plan was \$12,324.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(7) Defined Benefit Pension Plans, continued

Net Pension Liability

As of the fiscal year ended June 30, 2021, the District reported net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>2021</u>
Proportionate share of net pension liability	\$ <u>136,917</u>

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, 2021, the net pension liability of the Plan is measured as of June 30, 2020 (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, 2019 (the valuation date), rolled forward to June 30, 2020, 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, 2020, was as follows:

	<u>Proportionate Share</u>
Proportion – June 30, 2019	0.00128 %
Proportion – June 30, 2020	<u>0.00126</u>
Decrease in proportionate share	<u>0.00002 %</u>

Deferred Pension Outflows(Inflows) of Resources

For the year ended June 30, 2021, the District recognized pension expense of \$17,145. As of the fiscal year ended June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 15,254	-
Differences between actual and expected experience	7,055	-
Change in assumptions	-	(976)
Net difference between projected and actual earnings on plan investments	4,067	-
Adjustment due to change in proportions and difference between actual and proportionate share of contributions	<u>-</u>	<u>(4,776)</u>
Total	\$ <u>26,376</u>	<u>(5,752)</u>

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(7) Defined Benefit Pension Plans, continued

Deferred Pension Outflows(Inflows) of Resources, continued

For the year ended June 30, 2021, the District's deferred outflows of resources related to contributions subsequent to the measurement date totaled \$15,254; 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:

Fiscal Year Ending June 30,	Deferred Net Inflows of Resources
2022	\$ (2,076)
2023	2,945
2024	2,550
2025	1,951

Actuarial Assumptions

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

Valuation dates	June 30, 2019
Measurement dates	June 30, 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions	
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
June 30, 2021

(7) Defined Benefit Pension Plans, continued

Discount Rate

The discount rate used to measure the total pension liability as of June 30, 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 plans' 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.

Asset Class	Assumed	Real Return	Real Return
	Asset Allocation	Years 1-10	Years 11+
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
June 30, 2021

(7) 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, 2021, 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:

	Discount Rate - 1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
District's net pension liability	\$ 193,845	136,917	60,335

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 44 and 46 for the Required Supplementary Information.

(8) 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, 2021, for the water fund and the sanitary fund is as follows:

Description	Water	Sanitary	Refuse	Total
Unrestricted:				
Operating fund reserve	\$ 365,685	372,272	-	737,957
Capital replacement fund reserve	200,000	1,186,292	-	1,386,292
Emergency capital fund reserve	55,000	155,000	-	210,000
Rate stabilization fund reserve	60,000	80,000	-	140,000
Unreserved	1,714,160	-	105,080	1,819,240
Total unrestricted	\$ 2,394,845	1,793,564	105,080	4,293,489

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(9) 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, 2021, are as follows:

Description	2021
Assigned	
Compensated absences	\$ 4,044
Unassigned	
Operations	338,388
Total fund balance	\$ 342,432

(10) 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, 2021, 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 officials errors and omission, and employment practices liability; coverage up to \$1 million per occurrence for employee/public officials dishonesty; and coverage up to \$500,000 per occurrence for public officials 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 2021, 2020 and 2019. 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, 2021, 2020 and 2019.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(11) 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. 87

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.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 89

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.

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.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

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

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. 92

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.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

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

Governmental Accounting Standards Board Statement No. 93

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.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have 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.

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.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

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

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.

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.

Avila Beach Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(12) 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).

(13) Subsequent Events

Events occurring after June 30, 2021, have been evaluated for possible adjustment to the financial statements or disclosure as of November 9, 2021, 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, 2021**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Revenues:					
Property taxes	\$ 700,000	-	700,000	787,634	87,634
Interest earnings	65,000	-	65,000	18,177	(46,823)
Charges for services	3,800	-	3,800	4,337	537
Total revenues	<u>768,800</u>	<u>-</u>	<u>768,800</u>	<u>810,148</u>	<u>41,348</u>
Expenditures:					
General government	464,850	-	464,850	433,071	31,779
Total expenditures	<u>464,850</u>	<u>-</u>	<u>464,850</u>	<u>433,071</u>	<u>31,779</u>
Excess(deficiency) of revenues over expenditures	303,950	-	303,950	377,077	73,127
Other financing sources(uses):					
Operating transfers in(out)	(296,000)	-	(296,000)	(535,100)	(239,100)
Net change in fund balance	<u>7,950</u>	<u>-</u>	<u>7,950</u>	<u>(158,023)</u>	<u>(165,973)</u>
Fund balance, beginning of year	<u>494,903</u>		<u>494,903</u>	<u>494,903</u>	
Fund balance, end of year	<u>\$ 502,853</u>		<u>502,853</u>	<u>336,880</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, 2021**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Revenues:					
Charges for services	\$ 1,200	-	1,200	865	(335)
Total revenues	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>865</u>	<u>(335)</u>
Expenditures:					
Street lighting	15,500	-	15,500	12,563	2,937
Total expenditures	<u>15,500</u>	<u>-</u>	<u>15,500</u>	<u>12,563</u>	<u>2,937</u>
Excess(deficiency) of revenues over expenditures	(14,300)	-	(14,300)	(11,698)	2,602
Other financing sources(uses):					
Operating transfers in(out)	16,000	-	16,000	18,493	2,493
Net change in fund balance	<u>1,700</u>	<u>-</u>	<u>1,700</u>	<u>6,795</u>	<u>5,095</u>
Fund balance, beginning of year	<u>(1,243)</u>		<u>(1,243)</u>	<u>(1,243)</u>	
Fund balance, end of year	<u>\$ 457</u>		<u>457</u>	<u>5,552</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 Year Ended June 30, 2021
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, 2021
Last Ten Years*

Defined Benefit Pension Plan

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

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 9, 2021


DRAFT

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 9th, 2021

SUBJECT: Preliminary Intent to Serve Request: 250 & 254 San Miguel Street.
APN 076-205-037 & 076-205-038

Recommendation:

Receive Staff Report; Conditionally Approve the Preliminary Intent to Serve Request

Funding:

The applicant provided a Will Serve Application and check #1879, dated October 25th, 2021 in the amount of \$1,000 for the application processing fee as described in Resolution No. 97-2 for processing an "Intent to Serve" letter review. In addition the applicant has provided an Engineering and Inspection Agreement to cover any additional District costs for review and processing of the Will Serve Application. The Will Serve Application is provided as an attachment to this Staff Report.

Discussion:

Attached for Board consideration is a Preliminary Will Serve Application dated October 21, 2021 from Scott Stokes, architect and agent for John Rourke, owner of the subject property. The applicant is requesting water and sewer service for a subdivision at 250 & 254 San Miguel Street. The applicant is requesting service for 3 new single family residences that includes 2 bedrooms in each of the 3 new residences. The applicant is proposing to locate the 3 new units directly behind the existing single family residences at 250 and 254 San Miguel Street.

Staff is in the process of preparing an estimated Connection Fee worksheet for the proposed project. The Connection Fee estimate will be based on project engineering and architectural drawings submitted by the applicants and applying the fees from Resolution No. 2013-08, adopted by the Board in December 2013.

The District's existing water and sewer systems have the capacity to provide the requested level of service. Staff recommends approval of Preliminary Will Serve Application.

Avila Beach Community Services District
PRELIMINARY WILL SERVE APPLICATION

1. Owner Name: John Rourke
2. Business Address: _____
3. Mailing Address: 163 Serrano Heights Drive, San Luis Obispo, 93405
4. Phone Number: 805-440-4973
5. Agent's Name(Architect or Engineer): Scott Stokes
6. Mailing Address: 245 Higuera Street, San Luis Obispo 93401
7. Phone Number: 805-540-5115
8. Assessor's Parcel Number(APN) of lot(s) to be served: 076-205-038, 076-205-037
9. Project's Location: 250 & 254 Miguel Street, Avila Beach

10. San Luis Obispo County Planning Department/Tract Development No.: 3184

11. Number of Residential Units: 3 new Number of Bedrooms: 2 per unit

12. Type of Use:

- ☐ Single Family Residence ☐ Duplex ☐ Triplex ☐ Multi-Family
- ☒ Subdivision
- ☐ Commercial
- ☐ **Multi-use** *(Project Description)* _____
Type _____
- ☐ Remodel: *(Project Description)* _____

13. Applications for multi-use projects, commercial projects, projects that exceed two (2) residential units, or multi-family projects will not be approved until the following have been submitted to the District for its review:

- r. Two (2) separate sets of site plans that show the approximate square footage of each unit, the site topography and an estimate of the number of water fixtures to serve each unit in the project; and 28 fixture units each
- s. An engineer or architect's estimate of monthly water and sewer and demand (in gallons per month) for the project. 900 gpd water and sewer total

14. The Applicant agrees that in accordance with generally accepted construction practices, Applicant shall assume sole and complete responsibility for the condition of the job site during the course of the project, including the safety of persons and property; that this requirement shall apply continuously and not be limited to normal working hours; and the Applicant shall defend, indemnify, and hold the District and District's agents, employees and consultants harmless from any and all claims, demands, damages, costs, expenses (including attorney's fees) judgements or liabilities arising out of the performance or attempted performance of the work on this project; except those claims, demands, damages, costs, expenses (including attorney's fees) judgements or liabilities resulting from the negligence or willful misconduct of the District.

Nothing in the foregoing indemnity provision shall be construed to require Applicant to indemnify District against any responsibility or liability or contravention of Civil Code §2782.

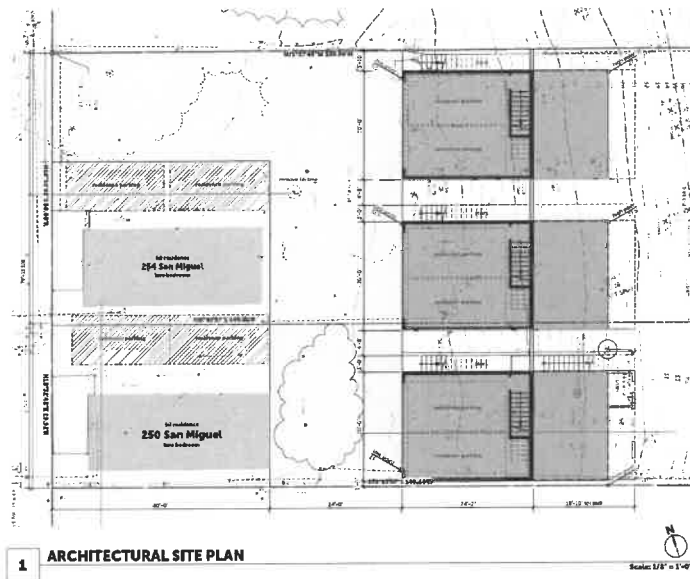
The undersigned acknowledges receipt of the Avila Beach Community Services District Application for District Service Policy and Guidelines (attached).

Date 10/21/2021


(Must be signed by owner or owner's agent)

John Rourke

Print name



JADE ARCHITECTURE

Allen Edwards
 JADE ARCHITECTURE
 1000 1st Street
 Suite 100
 San Francisco, CA 94104
 Tel: 415.398.1234
 Fax: 415.398.1235
 Email: info@jadearch.com

NOT FOR CONSTRUCTION

This plan is submitted for review and approval by the City of San Francisco. It is not to be used for construction without the approval of the City Engineer. The City Engineer's approval is required for all construction projects. The City Engineer's approval is required for all construction projects. The City Engineer's approval is required for all construction projects.

Planned Development
ROURKE AVILA DEVELOPMENT III
 for John Rourke
 250 & 254 San Miguel Street,
 Avila, CA

ARCHITECTURAL SITE PLAN

DATE: 10/10/18
 APP NO: 18-001
 DRAWING: 1/1
 SHEET: 1/1


AS1.0

**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 9th, 2021

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 2021-22 budget anticipated extending the O&M contract for FY 2021-22 with a 3% - 5% Consumer Price Index (CPI) increase in accordance with the contract provisions.

Discussion:

FRM's existing contract was adopted by the Board on October 8th, 2013. The term of the Agreement was for an initial three year period commencing on November 1, 2013, with two 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, 2022.

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, 2022.

EXHIBIT C

SCOPE OF SERVICES

CONTRACTOR agrees to operate and maintain (generally between the hours of 8:00 AM – 12:00 PM on weekdays) District Facilities in accordance with industry standards and the regulations adopted by the State of California (State), the Federal Government, the County of San Luis Obispo and the District. Without limiting the generality of the foregoing obligations:

A. **FIXED FEE SERVICES**

1. **Water System** – CONTRACTOR agrees to provide the following services for DISTRICT Water Facilities: (These may be modified to meet regulatory and permit requirements.)

a. **Water Operations**

- (1) Daily Water Operations (see Exhibit A for checklist)
 - (a) Visual inspection
 1. Storage tank site
 2. Booster pump station
 - (b) Routine testing
 1. Storage water chlorine residual(s)
 2. Distribution system residual(s)
 - a) Rotating sample sites in system
 - (c) Scheduled additional tasks (during FRM's routine hours)
 1. Service turn on/off
 2. Customer complaint response
 3. Meter box cleaning
 4. Minor landscaping around District owned equipment and easements (water tank site and booster building)
 5. USA markings
- (2) Weekly Water Operations
 - (a) Routine testing

- (b) Storage tank nitrite testing
- (c) Distribution system nitrite
 - 1. Number of locations depending on the time of year
 - 2. May be tested more frequently depending on the time of year
- (3) Monthly Water Operations
 - (a) Water meter reading (Last five business days of the month)
 - (b) Re-reads as necessary
- (4) Quarterly Water Operations
 - (a) Additional water quality sampling as required
- b. Water Maintenance
 - (1) Monthly Water Maintenance:

Tasks performed routinely to ensure water quality and proper equipment operation

 - (a) Distribution system isolation valve exercising annually
 - (b) Distribution system flushing (as needed or when Directed by District)
 - 1. Dead ends and low use areas are flushed annually or in response to routine chlorine residual testing. Flushing of hydrants may not be necessary every month.
 - (c) Booster Pump Station inspection
 - 1. Verify pumps are working normally
 - 2. Verify pump controls are working properly
 - (2) Quarterly Water Maintenance:

Tasks performed in conjunction with monthly maintenance schedule. Includes equipment maintenance required by manufacturers.

 - (a) Booster Pumps
 - 1. Full Load Amp Readings

- 2. Meg Ohm Readings
 - (b) Calibration of control equipment and sensors
- (3) Annual Water Maintenance:
Tasks performed in conjunction with quarterly inspection schedule.
 - (a) Fill line check valve
 - 1. Supply all parts, materials and labor to rebuild valve
 - (b) Booster pumps
 - 1. Inspect impellers
- c. Water Reporting
Completion of documentation necessary to demonstrate compliance with regulatory requirements of the California Department of Public Health (and others), contract obligations and manufacturer recommendations.
 - (1) Daily Water Documentation
 - (a) Complete Operations Checklist
 - (b) Record chlorine residuals
 - (2) Weekly Water Reporting
 - (a) Record nitrite test results as needed
 - (3) Monthly Water Reporting
 - (a) Complete operations checklist
 - (b) Prepare Monthly Summary of Distribution System Coliform Monitoring Report
 - (c) Prepare internal report to DDW the THM/HAA results and graph
 - (d) Prepare Surface Water Treatment Report
 - (e) Internal reporting
 - 1. Monthly Facility Report
 - (4) Quarterly Water Reporting
 - (a) Prepare MRDL Quarterly Chlorine Report
 - (b) Prepare Disinfection Byproduct Report

- (5) Annual Water Reporting
 - (a) Prepare Consumer Confidence Report
 - (b) Prepare Electronic Annual Report (EAR)
 - (c) Prepare Drought Report
 - (d) Review and comment on water system map
 - (e) Review and comment on ABCSD's Standard Operating Procedures related to the water distribution system
 - (f) Monthly maintenance forms
 - 1. Valve exercising form
 - 2. Fire hydrant maintenance form
 - 3. Equipment maintenance records

- 2. **Wastewater Treatment System** – CONTRACTOR agrees to provide the following services for DISTRICT Wastewater Treatment Facilities: (These may be modified to meet regulatory and permit requirements and subject to cost adjustment in accordance with section 9.)

- a. **Wastewater Treatment Plant (WWTP) Operations**

- (1) Daily WWTP Operations: (See Exhibit B for checklist)
Perform tasks to ensure plant is operating to meet permit requirements.
- (b) Visually inspect grounds, buildings, tanks, equipment, controls and valves for normal operation
- (c) Perform daily process control laboratory tests
 - 1. Sludge depth readings
 - 2. Chlorine residual
 - 3. Settable Solids
 - 4. Transport samples to state certified lab in accordance with current NPDES permit and WDRS.
- (d) Inspect SCADA, verify set points and reporting
- (e) Manually pump Primary Sludge pit
- (f) Scheduled additional tasks

1. Sludge Hauling
- (2) Weekly WWTP Operations
 - (g) Set up composite samplers/collect composite samples in accordance with current permits and transport to state certified lab
 - (h) Conduct gas scrubber discharge testing for H₂S
 - (i) Verify FFR flush program operating normally
- (3) Monthly WWTP Operations
 - (j) Collect monthly samples as scheduled
 - (k) Collect quarterly and semi-annual accordance with current permit and transport to state certified lab
- (4) Annual WWTP Operations
 - (l) Annual sampling as required by current permits
 1. Influent, effluent, bio-solids, ocean water
 2. Tours/inspections of facility as required
 3. Assist with outfall line inspection (as required)
- b. Wastewater Treatment Plant (WWTP) Maintenance
 - (1) Daily WWTP Maintenance
 - (a) Housekeeping
 1. Clean launders, walls, sumps and troughs
 2. Manually skim debris from tanks and basins as necessary
 - (b) Equipment
 1. Visually inspect equipment, valves and pumps for normal operation
 2. Flush sludge uptake lines
 3. Drain moisture traps
 - (2) Weekly WWTP Maintenance
 - (a) Run emergency generator and fill out APCD forms
 - (b) Vacuum contact chambers
 - (c) Check each pump and drive for normal operation
 - (d) Clean FFR diffusers and remove debris from filter

surface

- (e) Inspect safety equipment
 - 1. Eye wash stations
 - 2. First aid kit
- (f) Housekeeping/Landscaping
 - 1. Clean restroom
 - 2. Mop floors
 - 3. Sweep paved areas
- (3) Monthly WWTP Maintenance
 - (a) Complete equipment maintenance calendar items as scheduled
 - (b) Inspect security items
 - 1. Fences and gates
 - 2. Plant lighting
 - 3. Locks
 - (c) Inspect SCADA and computer
 - 1. Backup power supply test
- (4) Quarterly WWTP Maintenance
 - (a) Complete quarterly maintenance calendar items.
 - (b) Coordinate access with sub-contractors during FRM's routine hours.
- (5) Annual WWTP Maintenance
 - (a) Inspection of SCADA and controls equipment
 - (b) Attend outfall inspection as necessary
 - (c) Attend annual CIP budget prep meeting
 - (d) Drain, clean and inspect sumps, clarifiers and wet wells as necessary
 - (e) Perform required annual equipment maintenance as scheduled

c. **Wastewater Treatment Plant (WWTP) Reporting**

- (1) Daily WWTP Reporting
 - (a) Complete daily checklist

CE

- (b) Complete chain of custody
- (c) Sign and document important information in Plant Log Book
- (d) Notate changes in SCADA history as necessary

(2) Monthly WWTP Reporting

- (a) Complete maintenance calendar
- (b) Update equipment maintenance records
 - 1. Prepare monthly self-monitoring report and supporting documentation and upload to (CIWQS) in accordance with permit requirements
 - 2. Prepare monthly DMR in CIWQS and download copy
- (c) Complete monthly facility report
- (d) Update on-site binders and records
 - 1. APCD information
 - 2. eSMR binder
 - 3. File check sheets
- (e) Assist ABCSD with their required licenses, permits and documentation. FRM certificates and licenses are to be kept current.

(3) Annual WWTP Reporting

- (a) Annual Effluent Summary; prepare the Annual Report and supporting documents and upload to CIWQS in accordance with permit requirements.
- (b) Prepare annual DMR in CIWQS and download copy
- (c) Bio-solids sampling
- (d) Review Critical Spare Parts List with ABCSD

3. **Wastewater Collection System** – CONTRACTOR agrees to provide the following services for DISTRICT Wastewater Collection Facilities:

a. **Collection System Maintenance**

(1) Daily Collection System Maintenance



- (a) Lift station inspection
 - 1. SCADA inspection
 - 2. Visual inspection
 - (b) USA markings (as necessary)
- (2) Monthly Collection System Maintenance
 - (a) Lift station
 - 1. Inspect lift station wet well
 - a. Test floats
 - b. Test alarms
 - 2. Inspect lift station valve vault
 - 3. Inspect lift station bypass and standby equipment
 - (b) Gravity System
 - 1. Visual inspection critical manholes
- (3) Quarterly Collection System Maintenance
 - (a) Lift station
 - 1. Complete maintenance calendar tasks
 - (b) Gravity system
 - 1. Perform cleaning of scheduled "hotspots"
- (4) Annual Collection System Maintenance
 - (a) Lift station
 - 1. Complete annual maintenance calendar tasks
 - 2. Clean and inspect wet well
 - (b) Gravity system
 - 1. Perform annual cleaning of entire gravity collection system

b. Collection System Reporting

- (1) Daily Collection System Reporting
 - (a) Record lift station readings
- (2) Monthly Collection System Reporting
 - (a) Complete and certify monthly CIWQS monitoring report (no spill report). If there is a spill, District staff to

certify.


- (3) Quarterly Collection System Reporting
 - (a) Complete line cleaning records for "hot spots"
 - (b) Complete maintenance records for equipment maintenance calendar
 - (4) Annual Collection System Reporting
 - (a) Complete line cleaning records for entire system
 - (b) Review and comment on collection system map
 - (c) Review and comment on the Standard Operating Procedures related to the Collection System
 - (d) Complete annual Collection System Questionnaire in CIWQS
 - (5) Emergency Collection System Sewage Spill Reporting
 - (a) Prepare and provide reports to regulatory agencies as required by the District Emergency Response Plans and the regulatory agencies. File and certify reports as required by CIWQS.
4. **Management** – CONTRACTOR agrees to provide the following managerial services for the DISTRICT:
- a. **Meetings**
 - (1) Monthly Board meeting attendance
 - (2) Monthly District Coordination meeting to review monthly reports, projects and WWTP performance.
 - (3) Monthly Staff Training Meeting
 - (a) Review Critical Documents
 - (b) Safety Items
 - (c) Operating Procedures
4. **Documentation** – The CONTRACTOR agrees to maintain, deliver, review, comment, update and train on the required District documents as necessary.
5. **Budget Estimates** – The Contractor will assist District in the budget process by making recommendations for needed projects and work with

District Engineer in developing estimated project costs for budget purposes.

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 9th, 2021

SUBJECT: Review and Consider Changes to the 2016 Water Shortage Response and Management Plan (Plan)

Recommendation:

Receive staff report and provide direction to staff regarding changes to the Water Shortage Response and Management Plan or provide other direction to staff

Discussion:

California has experienced two years of drought conditions and may be entering into a third year of drought. The San Luis Obispo Board of Supervisors have declared a drought emergency and the Zone 3 Water Agencies have begun to implement the first step in the Low Level Reservoir Response Plan by reducing water entitlements by 10%. The purpose of this item is to provide the Board an opportunity to review and suggest changes to the Plan. Suggested changes to the Plan will be circulated for public comment and approved at a future Board meeting.

At the October 12, 2021, Board meeting staff provided the background and summary of the District's preparation and adoption of the District's 2016 Water Shortage Response and Management Plan. Staff also summarized a 2017 Tech Memorandum prepared by Water Systems Consulting that documented the District's historic water demand, future water demand projections, water supply characterization and reliability and finally projected supply and demand under normal and drought conditions.

The Board requested staff to bring the Plan back to the Board at the November Board meeting to provide the Board an opportunity to propose changes to the Plan. Changes to the Plan could include modifications to the Water Supply Conditions, additions or changes to the Response Actions and/or changes to the Stages in the Plan. For example, the Board could consider revising Stage II Water Supply Conditions to trigger response actions when supplies are projected at 75% of Entitlements instead of the current 65%. The Board could also suggest new Response Actions or modifications to the existing response actions. The current Plan is provided as an attachment to this Staff Report. I encourage the Directors to review the Plan prior to the Board meeting.

Any proposed changes to the Plan will need to be circulated for public comment and adopted via Resolution at a future Board meeting.

AVILA BEACH COMMUNITY SERVICES DISTRICT (District)

WATER SHORTAGE RESPONSE AND MANAGEMENT PLAN

STAGE	WATER SUPPLY CONDITION	RESPONSE ACTIONS	RELIEF OF RESTRICTIONS
I	All times	<ul style="list-style-type: none">• Active outreach and education programs regarding water conservation best management practices.• Recommended Customer Measures:<ul style="list-style-type: none">○ Fix all plumbing and irrigation leaks immediately.○ Irrigate after 8PM and before 9AM.○ Minimum to no irrigation in winter months.○ Check all irrigation systems monthly.○ Do not allow excessive run off.○ Recirculate water in ornamental water features (fountains)○ Irrigate only 2 days per week• New applications for water service are accepted and processed.• New water service connections are made.	Not Applicable.
II	Supplies Projected at 65% of Entitlements (109 AFY)	<ul style="list-style-type: none">• More aggressive conservation outreach and education efforts.• Encourage customers to implement the following practices:<ul style="list-style-type: none">○ All Stage I Measures○ Cover Swimming Pools and spas.○ Do not use water to wash down exterior surfaces (e.g. driveway, deck, home)• New applications for water service are accepted and processed.• New water service connections are made.	Projected Supplies greater than 65% of Entitlement.
III	Supplies Projected at 55% of Entitlements (93 AFY)	<ul style="list-style-type: none">• Encourage customers to implement the following practices.<ul style="list-style-type: none">○ All Stage I and II measures.○ Provide minimum necessary irrigation to preserve trees and high-value landscape.○ Do not drain or fill swimming pools or spas.○ Do not use potable water for dust control or construction.○ Do not use hoses to wash cars or equipment.○ Turn off and drain ornamental fountains and water features• Suspend accepting applications for new water service.• Existing applications for new water service continue to be processed.• New water service connections are made.	Projected Supplies greater than 55% of Entitlement.

STAGE	WATER SUPPLY CONDITION	RESPONSE ACTIONS	RELIEF OF RESTRICTIONS
IV	Supplies Projected at 50% of Entitlements (84 AFY)	<ul style="list-style-type: none"> • Turn off all automated irrigation systems. • Encourage customers to implement the following practices: <ul style="list-style-type: none"> ○ All Stage I, II, and III measures. ○ Do not use District water for irrigation/outdoor uses of any sort. ○ Attempt to limit water use to 50 gal/person - day • New applications for water service are NOT accepted (Stage III) • Cease processing existing applications for new water service. • New water service connections are made only to projects with preexisting service commitments. 	Projected Supplies greater than 50% of Entitlement.
V	Supplies Projected at 40% of Entitlements (67 AFY)	<ul style="list-style-type: none"> • Declaration of a Water Shortage Emergency in accordance with CA Water Code Section 350. • Suspend all new water service connections. • Encourage customers to implement all Stage I-IV measures and to use only the absolute minimum water necessary for health and sanitation purposes:--- <ul style="list-style-type: none"> ○ All Stage I, II, and III measures. ○ Do not use District water for irrigation/outdoor uses of any sort. ○ Do not drain or fill swimming pools or spas. ○ All measures possible to reduce water use. • New applications for water service are NOT accepted (Stage III) • Existing applications for new water service are not processed (Stage IV) • Suspend Processing of Existing Will Serves 	Projected Supplies greater than 40% of Entitlement.

General Notes

1. The District's current water supply entitlements include 68 Acre-ft per year (AFY) of Lake Lopez Water and 100 AFY of State Water.
2. The District historically has used approximately 80 – 90 AF of water per year.