

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Avila Beach Community Services District

SCO Reporting Year: **2015**

ID Number: **12054001000**

Fiscal Year Ended: _____ (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

**Avila Beach Community Services District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2015

Mailing Address

Street 1 Is Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Pete"/>	<input type="text"/>	<input type="text" value="Kelley"/>	<input type="text" value="President"/>
Member	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Waldron"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Lynn"/>	<input type="text"/>	<input type="text" value="Helenius"/>	<input type="text" value="Director"/>
Member	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Janowicz"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Shanna"/>	<input type="text"/>	<input type="text" value="Richards"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Brad"/>	<input type="text"/>	<input type="text" value="Hagemann"/>	<input type="text" value="Manager"/>
<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Seitz"/>	<input type="text" value="Attorney"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Crosby"/>	<input type="text" value="(805) 543-6100"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Crosby"/>	<input type="text" value="(805) 543-6100"/>

Avila Beach Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Fire Protection		
Taxes and Assessments				
Current Secured and UnSecured (1%)		283,071		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		4,178		
Rents, Concessions and Royalties		34,626		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		1,636		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		6,478		
Total Revenues		\$329,989	\$0	\$0
Expenditures				
Salaries and Wages		90,652		
Employee Benefits				
Services and Supplies		85,295		
Self Insurance Only - Claims Paid				

Avila Beach Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures	\$175.947	\$0	\$0	
Revenues Over (Under) Expenditures	\$154.042	\$0	\$0	
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)	\$0	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	\$154.042	\$0	\$0	
Fund Equity, Beginning of Period	\$2,000.907	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$2,154.949	\$0	\$0	

Avila Beach Community Services District
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Service Charges	378,265
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	4,414
Other Services	
Sales	
Total Operating Revenues	\$382,679

Operating Expenses

Sewage Collection	
Sewage Treatment	501,027
Sewage Disposal	
Solid Waste Disposal	
Administration and General	125,999
Depreciation and Amortization	178,467
Other Operating Expenses	
Total Operating Expenses	\$805,493
Operating Income (Loss)	(\$422,814)

Non-Operating Revenues

Interest Income	
Rents, Leases and Franchises	

Taxes and Assessments

Current Secured and UnSecured (1%)	214,090
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

Federal

Aid for Construction	
Other Federal	

State

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	3,234
Timber Yield	

Avila Beach Community Services District
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		[]
Total Non-Operating Revenues		\$217,324
Non-Operating Expenses		
Interest on Long-Term Debt		[]
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$0
Non-Operating Income (Loss)		\$217,324
Income (Loss) Before Operating Transfers		(\$205,490)
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		[]
Net Income (Loss)		(\$205,490)
Fund Equity, Beginning of Period		\$2,362,351
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		22,163
Non-Governmental Agencies		[]
Prior Period Adjustments		[]
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$2,179,024

Avila Beach Community Services District
Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Special Assessments	[]
Prior Year Taxes and Assessments	[]
Penalties and Cost on Delinquent Taxes and Assessments	[]
Federal	
Aid for Construction	[]
Other Federal	[]
State	
Aid for Construction	[]
State Water Project	[]
Homeowners Property Tax Relief	[]
Timber Yield	[]
State Other and In-Lieu Taxes	[]
Other Governmental Agencies	
Redevelopment Pass-Through	[]
Other	[]
Other Non-Operating Revenues	[]
Total Non-Operating Revenues	\$0
Non-Operating Expenses	
Interest on Long-Term Debt	[]
Other Interest	[]
Other Non-Operating Expenses	[]
Total Non-Operating Expenses	\$0
Non-Operating Income (Loss)	\$0
Income (Loss) Before Operating Transfers	\$615
Operating Transfers In (Intra-District)	[]
Operating Transfers Out (Intra-District)	[]
Net Income (Loss)	\$615
Fund Equity, Beginning of Period	\$1,695,816
Contributed Capital	
Federal	[]
State	[]
Other Governmental Agencies	[]
Non-Governmental Agencies	[]
Prior Period Adjustments	[]
Residual Equity Transfers	[]
Other	[]
Fund Equity, End of Period	\$1,696,431

**Avila Beach Community Services District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$2,154,949	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$2,179,024
Water				\$1,696,431
Total Ending Fund Equities	\$2,154,949	\$0	\$0	\$3,875,455

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

**Avila Beach Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information**

Appropriations Limit Information

Fiscal Year 2015

Appropriations Limit	5,024,093
Total Annual Appropriations Subject to the Limit	4,784,348
Revenues received (Exceed) Under Appropriation Limit	\$239,745

**Avila Beach Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	Liabilities and Equity						Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
2015							
Liabilities and Equity							
Accounts/Warrants Payable	2,450			1,885			\$4,335
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities	2,000			104,611			\$106,611
Compensated Absences Payable	1,137						\$1,137
Due to Other Governments							\$0
Due to Other Funds	380,324			786,996			\$1,167,320
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
Total Liabilities	\$385,911	\$0	\$0	\$893,492		\$0	\$1,279,403
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets					3,039		\$3,039
Retained Earnings							
Reserved				3,875,455			\$3,875,455
Unreserved							
Fund Balances							
Reserved							\$0
Unreserved Designated	2,154,949						\$2,154,949
Unreserved Undesignated							\$0
Total Fund Equity	\$2,154,949	\$0	\$0	\$3,875,455	\$3,039		\$6,033,443
Total Liabilities and Fund Equity	\$2,540,860	\$0	\$0	\$4,768,947	\$3,039	\$0	\$7,312,846

Avila Beach Community Services District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	Assets					Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	
2015						
Assets						
Cash and Cash Equivalents	2,531,826			158,667		\$2,690,493
Taxes Receivable	7,471			1,316		\$8,787
Interest Receivable	1,563					\$1,563
Accounts Receivable				63,183		\$63,183
Loans, Notes, and Contracts Receivable						\$0
Due from Other Funds				1,167,320		\$1,167,320
Inventory of Materials and Supplies						\$0
Other Current Assets						
Lease Payments Receivable						
Unearned Finance Charges						
Investments						\$0
Restricted Assets						
Deferred Charges						
Unamortized Discount on Long-Term Debt						
Other Assets						\$0
Fixed Assets						
Land				60,294	20	\$60,314
Buildings and Improvements				5,680,471	42,570	\$5,723,041
Equipment						\$0
Construction in Progress				88,302		\$88,302
Total Fixed Assets				\$5,829,067	\$42,590	\$5,871,657
Accumulated Depreciation				2,450,606	39,551	\$2,490,157
Net Fixed Assets				\$3,378,461	\$3,039	\$3,381,500
Other Debts						
Amount Available in Debt Service Funds						
Amount to be Provided						
Total Assets	\$2,540,860	\$0	\$0	\$4,768,947	\$3,039	\$7,312,846