

Pauma Valley Community Services District  
33129 Cole Grade Road \* Pauma Valley, CA 92061  
(760) 742-1909 \* (760) 742-1588

## NOTICE OF PUBLIC MEETING

DATE: Monday, September 26, 2022  
TIME: OPEN Session - 10:00 a.m.  
PLACE: 33129 Cole Grade Rd. Pauma Valley, CA 92061  
<https://us02web.zoom.us/j/82106637180>  
Phone: (669) 900-6833 Passcode: 821 0663 7180

### Mission Statement

The Mission of the Pauma Valley Community Services District is to protect the public health and environment of its community by providing effective wastewater management and stormwater drainage control, life safety assistance, security services, and exceptional customer care.

## AGENDA

1. Call to Order
2. Roll Call
3. Public Comments
  - a. Any person may address the Board at this time upon any subject not identified on this Agenda, but within the jurisdiction of the District; however, State law precludes the Board from taking action on or engaging in extended deliberations concerning items of business which are not on the Agenda. Any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent Board meeting. As to matters on the Agenda, an opportunity will be given to address the Board when the matter is considered.
  - b. In the interest of public health and safety this meeting will be held as a hybrid (in-person and virtually). Please note, individuals have a limit of three (3) minutes to make comments and will have the opportunity when called upon by the presiding officer.
4. Consent Calendar: All items appearing on the Consent Calendar may be voted on by a single motion. Items shall be removed from the Consent Calendar if any member of the Board of Directors, or the public, requests removal prior to a vote on a motion to approve the items. Such items removed will be considered separately for action by the Board.
  - a. Minutes of the Regular Board Meeting of July 25, 2022
  - b. Minutes of the Special Board Meeting of September 6, 2022
  - c. Minutes of the Special Board Meeting of September 12, 2022
  - d. Review of BS, P&L as of July 31, 2022

- e. Review of BS, P&L as of August 31, 2022
  - f. Accounts Receivable
  - g. Notice of Violation Summary
  - h. Daily Activity Report
  - i. Conflict of Interest Code Update
  - j. AB 361 - Hybrid Meetings
5. Conflict of Interest Code Update
- a. Consider approval of Resolution 111 to update the Conflict of Interest Code
6. Draft Audit Report for Year Ending June 30, 2022
- a. CPA Paul Kaymark with Nigro and Nigro will present the Draft Audit Report
7. General Manager's Report - GM Graziano
8. Wastewater Treatment Plant Contract - GM Graziano
- a. The Board will consider replacing Dudek, Inc. with Water Quality Specialist, Inc for management, operation, and regulatory responsibility of the wastewater treatment plant.
9. Halloween Policy
- a. The Board will consider establishing a policy for Halloween trick-or-treaters and the access granted to the PVCCE community.
10. Resolution No. 112 - A Resolution of the Board of Directors of Pauma Valley Community Services District Appointing an Interim General Manager
- a. The Board will consider Resolution No. 112
11. Pauma Valley Community Services District Agreement for Interim General Manager Position
- b. The Board will consider the agreement for the Interim General Manager position
12. Items for a Future Board Meeting
- a. Employee Handbook Revisions
  - b. Meetings of the Board Policy
  - c. Strengths, Weaknesses, Opportunities, Threats (SWOT) Analysis
  - d. Rancho Pauma Service Agreement Discussion
13. Other Business
- c. Requested items for next or future agendas (Directors and Staff Only)
  - d. Board comments
14. Announcements/Adjournment
- a. Regular Meeting on November 28, 2022 at 10:00 a.m.

In accordance with the requirements of California Government Code Section 54956, this agenda has been posted in a location that is freely accessible to members of the public, in the main lobby of the District's Administrative office not less than 24 hours prior to the meeting date and time above. All public records relating to each agenda item, are available for public inspection at the

office of the District Secretary, 33129 Cole Grade Road, Pauma Valley, California, during normal business hours.

To request a disability-related modification or accommodation regarding agendas or attendance, contact Amber Watkins, at [AmberWatkinspvcSD@hotmail.com](mailto:AmberWatkinspvcSD@hotmail.com) at least 48 hours before the meeting.



Sep 23, 2022

Minutes of a Regular Meeting of the Board of Directors of the  
PAUMA VALLEY COMMUNITY SERVICES DISTRICT (PVCSD)

Held on July 25, 2022

Directors Present: Michael Martello, Michael Esparza, Jodie Lawston, Betty Potalivo, and Roland Skumawitz  
Also Present: Resident Andy Mathews, General Manager Bobby Graziano, Office Manager Amber Watkins, and Administrative Assistant Marissa Fehling

---

- 7.1 Call to Order: Regular Meeting was called to order at 10:03 a.m. by President Martello.
- 7.2 Roll Call: Martello requested a Roll Call. Fehling verified that all directors were present at that time, to constitute a quorum.
- 7.3 Open for Public Comments:
- a. Any person may address the Board at this time upon any subject not identified on this Agenda, but within the jurisdiction of the District; however, any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent Board meeting. As to matters on the agenda, an opportunity will be given to address the Board when the matter is considered: Mathews requested an update on where the District stands with the Solar Project and asked if there will be any way on recouping the losses the District has been impacted with.
  - b. In the interest of public health and safety this meeting will be held as a hybrid (in person and virtually). Please note, individuals have a limit of three (3) minutes to make comments and will have the opportunity when called upon by the presiding officer.
- 7.4 Consent Calendar: All items appearing on the Consent Calendar may be voted on by a single motion. Items shall be removed from the Consent Calendar if any member of the Board of Directors, or the public, requests removal prior to a vote on a motion to approve the items. Such items removed will be considered separately for action by the Board.
- a. Minutes of the Special Board Meeting of June 16, 2022
  - b. Minutes of the Regular Board Meeting of June 27, 2022
  - c. Review of BS, P&L as of June 30, 2022
  - d. Accounts Receivable
  - e. Notice of Violation Summary
  - f. Daily Activity Report
  - g. AB 361 – Hybrid Meetings
  - h. Temporary Pay Adjustment for Utility Workers

Esparza requested to have item H pulled for further discussion.

Lawston motioned to approve the consent calendar, minus item H, seconded by Potalivo and upon a unanimous vote was adopted.

Esparza requested for Graziano to give an update on this item. Graziano informed that the District Utility Supervisor has resigned from the district and as the district searches and evaluates a replacement a greater operational burden will fall on the remaining utility staff. Graziano noted that it is common to adjust an employee(s) pay during a time in which the day to day demands of their job responsibilities increase due to the existing vacancy in the supervisor's position. Graziano added that this is also aimed at the retention of the employees who are now asked to do more. Lawston asked what the increased responsibilities would be and if they would now be

required to work more hours since they are currently on a 9/80 work schedule. Lawston mentioned she understands that they do not carry the certifications that Utility Supervisor carries. Graziano reported that Utility staff are currently collecting samples under the supervision of their Utility Supervisor; noted that in the absence of the Supervisor GM Graziano will supervise the sample collections. Graziano informed that a lot of the tasks that are completed regularly, do not require any certifications. Graziano informed if they need to work 5 days a week, they will, although believes if they can work efficiently, they will be able to stick to their 9/80 work schedule. Graziano mentioned he would step in and help a lot during this transition with coordinating consultants and noted that one of the Utility staff are very familiar with the paperwork requirements. Graziano informed they currently have the same Friday off, so he will adjust their schedules to alternating Friday's so there is always coverage on Fridays. Esparza asked Graziano if he will be their supervisor through the transition and take on some of the work as needed. Graziano confirmed that he would. Esparza suggested they look into a school in Escondido for utility worker classes. Mathews inquired on how the State and County filing's will be handled and if they will continue to make the deadlines. Graziano informed that the State and County reporting will not be impacted. Esparza motioned to approve item H on the Consent Calendar, seconded by Skumawitz and upon a unanimous vote was adopted.

- 7.5 General Manager's Report – GM Graziano: Graziano presented the report. Graziano informed that the Employee Handbook is in the works with Best Best and Krieger. Graziano informed that implementing email addresses with the District domain name will not change the level of cyber security since the threat of phishing or scamming emails remains. Potalivo inquired on whether staff have been trained on detecting phishing/scam email links. Graziano informed that staff have not been trained, and this is something he could look in to. Potalivo questioned what goes on the server. Graziano explained. Potalivo suggested that the email accounts should also be on the server for continuity in case of any unforeseen circumstances that may arise. Potalivo has located two possible resources for this and will provide to Graziano. Graziano informed that Watkins has a record of all email accounts used in the district along with the passwords. Potalivo stated she believes we should have a more transparent system for these records. Lawston added that studies have been conducted on this matter and noted that Gmail and Hotmail are both extremely unprofessional and if we have been approved for a Ca.Gov domain why not use it for our email accounts. Martello suggested that staff look at the CSDA website for training and a model policy for email account usage. Graziano noted that the Gmail accounts are not holding us back from delivering services to the community in any way but agreed they were not as professional as a CA.gov email domain. Mathews informed that the well data and collection of sewer data should be a security concern as well. Martello gave a recap on what should be addressed, beginning with the government domains, a draft email/technology policy, training and technology usage, and incorporating security of the pumps and wells. Esparza confirmed that each employee and board member should have a PVCSD email account; Graziano agreed. Graziano gave an update on the Solar Project, informing that he received notification from Century Sun & Solar 10 minutes prior to today's meeting that the permit was obtained. Mathews noted that the community and PVCSD have lost funds on this project and inquired on whether there is any type of clause for this in the contract. Martello informed that the Board does feel they can offset the remaining dues with the accrued losses and informed that is being discussed with legal. Lawston asked if there is an updated timeline for completion of the project. Graziano informed he could not state what that is at this time. Potalivo inquired on whether Graziano was choosing to use the same contractor to finish the project. Graziano confirmed that he believes that would be best. Martello informed that if there is no new movement on this project within the next two weeks, they would need to reevaluate the options. Graziano informed that he would be very involved in following this project through. Potalivo inquired on whether there is a clause in the contract on work not performed and whether this contract was reviewed by legal prior to authorizing. Graziano

explained that the Board reviewed and approved the contract, but legal did not. Graziano informed that he would send the Board out the minutes for that meeting. Graziano gave an update on staff informing that Utility Supervisor has resigned effective August 2, 2022, and explained the replacement plan and possible solutions. Lawston asked for an update on the options from Dudek. Graziano informed that he will be having a conversation with Dudek to further discuss. Lawston inquired on who would be handling the water sample testing. Graziano informed that he was still figuring that out. Mathews inquired on the solar permit obtained and who it was made out to. Graziano informed that it was made out to Century Sun and & Solar. Mathews cautioned that since the permit was issued to them, changing vendors may result in permit delays. Esparza noted that in the minutes from June 27, 2022 section 6.5 should state bond.

- 7.6 Open Public Hearing for FCSA Delinquent Accounts –
  - a. Public Comments: President Martello opened the Public Hearing for the FCSA Delinquent Accounts at 10:55 a.m. No public comment was received. Graziano explained the process. Esparza questioned whether late fees and admin fees are assessed. Watkins informed that we do have to pay administrative fees to the County and informed that we do also earn interest on these funds.
- 7.7 Close Public Hearing for FCSA Delinquent Accounts: Martello closed the Public Hearing for the FCSA Delinquent Accounts at 10:58 a.m.
- 7.8 Resolution 110
  - a. Consider adoption of Resolution 110 for Placement of Delinquent Accounts on the County Tax Rolls for Collection: Skumawitz motioned to adopt Resolution 110 to place the delinquent accounts on County Tax Rolls for collection as presented, seconded by Potalivo and unanimously adopted.
- 7.9 Other Business
  - a. Requested items for next or future agendas (Directors and Staff Only) : Lawston would like an update on the email accounts. Martello noted that an update on the cyber security training and a draft policy. Potalivo requested an action item list for ease in tracking requests.
  - b. Board comments: None
- 7.10 Announcements/Adjournment –
  - a. Regular Meeting on September 26, 2022, at 10:00 a.m. –The next meeting date is scheduled for September 26, 2022, at 10:00 a.m. With nothing further to discuss, the meeting adjourned at 11:00 a.m.

*Marissa Fehling*

Marissa Fehling, Recording Secretary

Minutes of a Special Meeting of the Board of Directors of the  
PAUMA VALLEY COMMUNITY SERVICES DISTRICT (PVCSD)

Held on September 06, 2022

Directors Present: Michael Martello, Michael Esparza, Jodie Lawston, Betty Potalivo, and Roland Skumawitz  
Also Present: RPMWC Director Bruce Knox, Residents: Charles Matthews, Bill Jacobs, Pam Martello, Janet Scott, Others Present: Dave, JM, Francis DiGiacco of Hillier DiGiacco LLP, General Manager Bobby Graziano, Office Manager Amber Watkins, and Administrative Assistant Marissa Fehling

---

- 9.1 Call to Order: Special Meeting was called to order at 10:02 a.m. by President Martello.
- 9.2 Roll Call: Fehling verified that all directors were present at that time, to constitute a quorum.
- 9.3 Open for Public Comments:  
a. Any person may address the Board at this time upon any subject not identified on this Agenda, but within the jurisdiction of the District; however, any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent Board meeting. As to matters on the agenda, an opportunity will be given to address the Board when the matter is considered– Knox reported that he received an email from Larry Taylor informing him that he was misled by Matthews. Knox read from the recent Rancho Pauma Mutual Water Company (RPMWC) draft minutes. Knox officially requested a joint meeting with PVCSD Board. Matthews informed he has not spoken to Mr. Taylor on this matter. Matthews informed that during the RPMWC Board meeting, he inquired about Mr. Taylor’s resignation from the RPMWC Board of Directors and quoted Mr. Knox’s statement, stating that if Mr. Taylor disagreed with the meeting he would resign. Knox disagreed with Mathews’ statement and left the meeting at 10:07 am.
- 9.4 Consent Calendar: All items appearing on the Consent Calendar may be voted on by a single motion. Items shall be removed from the Consent Calendar if any member of the Board of Directors, or the public, requests removal prior to a vote on a motion to approve the items. Such items removed will be considered separately for action by the Board.  
a. AB 361 – Hybrid Meetings
- Esparza motioned to approve the consent calendar, seconded by Skumawitz and upon a unanimous vote was adopted.
- A request was made by Martello to move item 9 on the agenda to be discussed now. A motion was made, seconded and unanimously approved to move this agenda item.
- 9.9 Rancho Pauma Service Agreement Discussion  
a. The Board President will update the Board and the public on recent discussions and demands made by the Rancho Pauma Mutual Water Company and the Board will discuss potential studies or changes in the future- Martello presented and explained a timeline of recent conversations and events that happened between PVCSD and RPMWC. Martello informed the Board of a conversation he and Knox had just prior to today’s meeting in regards to Knox’s disagreements with some items on the timeline handout. Martello reported that he will seek an opinion from FPPC on voting matters. Martello informed that he has primarily dealt with Chuck Bandy and Laurie Kariya from the RPMWC Board. Martello informed that he intends on sending the RPMWC Board a response letter to their letter dated September 1, 2022. Esparza inquired whether the RPMWC Board decision on discontinuing their portion of the GM’s pay was due to performance

or a business decision. Martello explained that they expressed their vote was due to zero confidence in the GM and do not want to continue paying for him. Potalivo inquired on whether personnel issues would be discussed today. Martello informed that personnel discussions have nothing to do with RPMWC. Potalivo mentioned that she is assuming that they would be seeking counsel in regards to the all the decisions needing to be made in regards to human resources. Martello informed that they need to begin searching for new counsel. Lawston noted her concerns about process of how this is all unfolding and if it were legal/illegal and/or doable. Lawston stated that she doesn't believe that the Board has been given a clear response based on rhetoric that hits board members on the streets. Martello noted that Knox has now stated RPMWC never had any interest in leaving, just reorganizing. Martello also confirmed that this is the only item received in writing by RPMWC. Potalivo informed that she would like to know what is legal vs illegal and the normal protocol. It was noted that it would be best to refrain from inflammatory language, to deescalate this issue. Skumawitz explained that the letter from RPMWC informed that they are wanting to replace the GM with Office Manager Amber Watkins. Skumawitz informed that one concern was that the Board has been reaching out to staff and explained his experience with running a business. Esparza mentioned that we are a Government agency and need a GM. Esparza noted that if RPMWC has a personal concern we should be aware of it and engage as soon as possible to discuss the issues as a Board and assist in directing the President with these matters. Lawston stated that the last correspondence they received from RPMWC was that they stop paying their portion of the GM's salary as of October 1, 2022. Jacobs stated that it boils down to RPM wanting to fire the GM. He was corrected by the Board stating they will not be paying his salary, but they can not fire the GM. Jacobs informed that if they want to run their business in a different manner and they have a problem with PVCSD they can formally terminate the relationship and go on their own. Jacobs noted that the employees are PVCSD employees. Mathews informed that with so many moving parts the community wants a clear structure with good service. Mathews mentioned that PVCSD and RPMWC have an advanced SCADA system that could cause major damage if not secured. Potalivo inquired on what computer system he was referring to. Graziano informed that our SCADA system monitors and controls all elements of our water and wastewater system. Graziano reported that in 2014 both entities paid to create the SCADA system. Graziano informed that the system triggers alarms if any issues arise. Graziano informed that Jake Oehlert resigned from PVCSD and explained how SCADA will be handled now that Jake is not a CSD employee. Potalivo inquired on who has access to SCADA; Graziano explained who the 6 individuals were. Potalivo inquired on whether any of the individuals who have access to SCADA could sabotage the system. Graziano informed what the process would be if that were to happen. Jacobs reminded that SGMA issues are a whole separate issue to consider as far as who will continue to represent and so on. Martello informed that he will be submitting a letter to RPMWC Board on behalf of PVCSD asking them to rescind their letter stating they are going to breach and will note that PVCSD is open to discussing the changing relationship. Lawston asked that the Board have input on the letter prior to it going out. Martello informed he would bring it back to the Board at the next meeting. Lawston left the meeting at 11:15 am.

The Board went on break at 11:15 am.

The meeting reconvened at 11:22 am. Lawston joined the meeting via Zoom.

#### 9.5 Wastewater Treatment Plant Contract – GM Graziano

a. The Board will consider replacing Dudek, Inc. with Water Quality Specialist, Inc for management, operation, and regulatory responsibility of the wastewater treatment plant. – Graziano explained the treatment plant process and the certs required for treatment plant operators. Graziano explained that there are two companies in the area that can provide contract of the wastewater treatment plant: Dudek and Water Quality Specialist, Inc. He informed how



difficult it is to staff the wastewater treatment plant with the appropriate levels of certificates. Graziano informed that he had multiple discussions with Dudek and Water Quality Specialist (WQS) about the needs of our district and explained their responses. Graziano recommended that the Board accept the proposal from WQS to fulfill the duties of the Chief Plant Operator and staff the plant with the appropriate levels of certified Operators for \$5,950. Graziano informed that the proposed start date would be 60 days from the date of notification and requested authorization to provide the 120 written notice to terminate the current service contract with Dudek. Martello clarified what the disengaging process with Dudek would be with Graziano. Graziano notified that the Utility staff department would not need to be increased nor decreased with these changes. Esparza informed that according to the District's Purchase Policy, we would need to follow and do an RFP and informed that he would be uncomfortable moving forward without doing so. Graziano mentioned that this was a unique situation since it is a change in operating expense. Potalivo inquired on whether Graziano has written bids. Graziano informed that he has a written bid from WQS. Martello inquired on whether Graziano would handle getting an RFP if needed; Graziano confirmed. Lawston stated that she would like to see us go through an RFP process also. Lawston asked if we previously were under contract with WQS, and if so, why we terminated with them. Lawston also noted that she would be more comfortable keeping Dudek during the transition. Mathews commented that since PVCSD is currently not in compliance there is an urgency to get this taken care of. Graziano noted that WQS would expand the oversight that we currently have by taking responsibility for sampling, reporting, and interactions with the State Board as it pertains to our permit. Mathews asked for clarification of the cost and what it includes. Graziano explained the options. Esparza inquired on whether this would affect the administrative staff. Graziano informed that Administrative staff hours would be cut back by 7.5 hours per week. Esparza informed that he would like to get an organized tour of the treatment plant. Esparza explained a graph that Dudek provided and suggested that we provide the same type of graphs. Esparza suggested starting off with a 3 month contract to evaluate their work at that time. Mathews informed that while the district had been satisfied with the sewer management service provided by WQS that the arrangement with them was terminated because RPMWC, with whom the WQS service was shared, wanted a higher level of service than WQS was able to provide. Martello requested that Graziano bring back three bids at the next meeting and also find out if WQS could come in immediately due to compliance issues. Potalivo strongly suggested setting up a strategic meeting. Esparza agreed. Martello moved to table the remaining undiscussed items to the next regular meeting, seconded by Skumawitz, upon discussion, a majority of the Board was in favor of conducting the Closed Session today, only items 6,7 and 8 were unanimously approved to be moved to the next meeting.

- 9.6 General Manager's Report – GM Graziano – Item Tabled
- 9.7 Meetings of the Board Policy
  - a. The Board will discuss the Meetings of the Board Policy – Item Tabled
- 9.8 Strengths, Weaknesses, Opportunities, Threats (SWOT) Analysis
  - a. The Board will discuss the value of a SWOT Analysis – Item Tabled
- 9.10 Other Business –
  - a. Requested items for next or future agendas (Directors and Staff Only) – None
  - b. Board comments – None.

- 9.11 Closed Session – Public Employee Performance Evaluation –
  - a. In accordance with Government Code Sections 54954.5(e), and 54957 the Board will discuss the performance of the General Manager – The Board entered closed session at 11:59 a.m.
  
- 9.12 Open Session –
  - a. Reportable actions from Closed Session – The meeting reconvened to Open Session at 12:37 p.m. No reportable actions reported.
  
- 9.13 Announcements/Adjournment –
  - a. Regular Meeting on September 26, 2022, at 10:00 a.m. – The next meeting date is scheduled for September 26, 2022, at 10:00 a.m. With nothing further to discuss, motion was made by Martello to adjourn at 12:37p.m., seconded and unanimously approved.

*Marissa Fehling*

Marissa Fehling, Recording Secretary

Minutes of a Special Meeting of the Board of Directors of the  
PAUMA VALLEY COMMUNITY SERVICES DISTRICT (PVCSD)

Held on September 12, 2022

Directors Present: Michael Martello, Michael Esparza, Jodie Lawston, Betty Potalivo, and Roland Skumawitz

Also Present: Residents: Charles Matthews, Bill Jacobs, Pam Martello, Bill Winn, and Dick Nolan; RPMWC Directors Bruce Knox, and Laurie Kariya; Allison Alpert of Best Best and Krieger; and General Manager Bobby Graziano

---

9.1 Call to Order: Special Meeting was called to order at 10:03 a.m. by President Martello.

9.2 Roll Call: President Martello verified a quorum was present.

9.3 Open for Public Comments:

a. Any person may address the Board at this time upon any subject not identified on this Agenda, but within the jurisdiction of the District; however, any matter not on the agenda that requires action will be referred to staff for a report and action at a subsequent Board meeting. As to matters on the agenda, an opportunity will be given to address the Board when the matter is considered

b. In the interest of public health and safety this meeting will be held as hybrid (in-person and virtually). Please note, individuals have a limit of three (3) minutes to make comments and will have the opportunity when called upon by the presiding officer – Knox presented a memo and explained that Mr. Taylor sent Andy Mathews a text, he noted that it was a text conversation. Knox also noted that he said, in a prior conversation over the summer when Bobby was later for a meeting with him and Chuck Bandy, “Bobby as your friend, I’m telling you to look for another job.” Bobby was 45 minutes late to a meeting with RPM and when he arrived, he told Bruce and Chuck about the investigation. Bruce was worried for Bobby’s health, and made the statement above. Mathews then spoke. Mathews objects to being called a liar by Bruce Knox, when he is making a factual statement in the meeting on September 6, 2022. Mathews goes on to say that there is a lot of concern from the community about the discussions between Rancho Pauma Mutual Water Company (RPMWC) and PVCSD. Mathews asks where those conversations stand right now and would like an update from PVCSD. Kariya commented on the RPMWC minutes presented at the September 6, 2022, PVCSD meeting. Kariya highlighted the discrepancies in the RPMWC draft minutes and noted that the draft she approved was different than the draft presented in the PVCSD packet; words had been changed or added. She noted these types of changes can make something become very ambiguous or create an entirely different meaning. Kariya asked who made the changes and why? Graziano explained that Mr. Mathews asked if he could see the draft minutes. Graziano noted that this is commonly done, as Mr. Knox has done this in the past, Mr. Cerruti has done this in the past, and Mathews has done this in the past. Graziano gave the minutes to Mathews to make sure his comments were accurately captured. This is commonly done to make sure public comments are accurately reflected to the Board. Kariya asked that when that change is made, does the Secretary sign off on that? Kariya noted that she did not sign off on these changes. Graziano apologized that the minutes did not go back to her and explained the disconnect was for the minutes to go back to Kariya so she could review and approve them. Winn commented on the many rumors circulating about the dissatisfaction between RPMWC and PVCSD relationship. Winn also commented that he would like to see everyone working together for the betterment of the community. Some of these concerns go as far as removing the management of RPMWC from PVCSD, which would affect all of us economically. Winn also commented that if any direction is looked at in that matter, he would like to see the thinking and financials behind it. If it is communication, he would like to see why

they are not working better together. He would be against having Yuima manage our water system. Nolan also noted that there are many rumors flying around Pauma. Nolan noted that if RPMWC takes on a different management role we would need to understand it. It is critically important to keep the community informed. Nolan noted that minutes get buried and this is not the way to keep the community informed. The community needs to know the justification for a change, and he noted that transparency is key.

- 9.4 Consent Calendar: All items appearing on the Consent Calendar may be voted on by a single motion. Items shall be removed from the Consent Calendar if any member of the Board of Directors, or the public, requests removal prior to a vote on a motion to approve the items. Such items removed will be considered separately for action by the Board.
- a. AB 361 – Hybrid Meetings

Potalivo motioned to approve the consent calendar, seconded by Esparza and upon a unanimous vote was adopted.

A request was made by Mathews to move item 7 on the agenda to be discussed now.

- 9.7 Rancho Pauma Service Agreement Discussion
- a. Board will discuss the September 1, 2022 letter from Rancho Pauma Mutual Water Company and develop a response - Martello informs that PVCSD has taken a position that we are required to appoint a General Manager and others cannot dictate how our field and administrative positions work. The Board agreed that we would ask RPMWC to retract the letter they wrote. Mathews commented that it is his understanding the RPMWC has retained an employee that separated from PVCSD and that employee is to be responsible for the management of the water system. Mathews went on to say that he or she would need to have access to the SCADA system. Mathews question is, has this Board agreed with RPMWC the specific conditions under which such access can be given? Martello informed him that has not taken place yet and this question will come back to the Board on September 26, 2022. Martello went on to state that hopefully by then, there will be a different playing field with a retraction of the letter. Knox asked who owns the SCADA system? RPMWC believes that it owns the SCADA system. Knox also noted that RPMWC has said that they want to meet with PVCSD in public or private to discuss the situation between RPMWC and PVCSD. Esparza then distributed a revised draft of the response to RPMWC. Skumawitz was fine with the letter as is; Lawston asked that the word “threat” be removed. Potalivo suggested the word “intention” instead of “threat.” The Board agreed to send a shorter letter as edited by Esparza with “threat” removed and “ad hoc committee” removed. Knox inquired on the next meeting that RPMWC can attend. Mathews noted that RPMWC has held 4-5 closed meetings without minutes being reported. Mathews also noted that it is not the practice of RPMWC to post minutes on the website so the public has little knowledge as to what is happening. Mathews referenced a letter sent by RPMWC about their decision to stop paying their portion of the GM salary. Mathews asked in which meeting was this voted on and how was the decision recorded? Martello ended public comments on this item at 10:43 am.
- 9.5 Closed Session – Public Employee Performance Evaluation
- a. In accordance with Government Code Sections 54954.5 (e), and 54957 the Board will discuss the performance of the General Manager - The Board entered into closed session at 10:44 am. All exited the meeting except for the Board and legal counsel.
- 9.6 Open Session
- a. Reportable actions from Closed Session – The meeting reconvened to open session at 2:26 pm with no reportable actions.

- 9.8 Other Business –
  - a. Requested items for next or future agendas (Directors and Staff Only) – None
  - b. Board comments – None.
  
- 9.9 Announcements/Adjournment –
  - a. Regular Meeting on September 26, 2022, at 10:00 a.m. – The next meeting date is scheduled for September 26, 2022, at 10:00 a.m. With nothing further to discuss, motion was made by Skumawitz to adjourn at 2:27 p.m., seconded by Esparza and unanimously approved.

*Jodie Lawston*

Jodie Lawston, Recording Secretary

PV COMMUNITY SERVICES DISTRICT

Balance Sheet

As of July 31, 2022

Accrual Basis

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Cash	
100 □ Petty Cash	368
102 □ Checking	257,694
110 □ ResFunds/L.A.I.F.	607
Total Cash	258,669
111 □ LAIF Fair Market Value	-8
Total Checking/Savings	258,661
Accounts Receivable	
120 □ Accounts Receivable	29,166
Total Accounts Receivable	29,166
Other Current Assets	
125 □ Due from RPMWC	34,607
140 □ Prepaid Insurance	34,586
140.6 □ PrePaid Wkrs Comp Ins	1,572
140.7 □ Prepaid Solar Rooftop Lease	24,250
Total Other Current Assets	95,015
Total Current Assets	382,842
Fixed Assets	2,822,581
Other Assets	
196 □ Deferred Outflows - Pension	-35,629
Total Other Assets	-35,629
TOTAL ASSETS	3,169,794
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 □ Accounts Payable	112,083
Total Accounts Payable	112,083
Other Current Liabilities	
201.6 □ Pre-Paid Customer Fees	34,544
219 □ Compensated Employees Absences	30,362
Total Other Current Liabilities	64,906
Total Current Liabilities	176,989
Total Liabilities	176,989
Equity	
460 □ Retained Earnings	2,947,966
Net Income	44,839
Total Equity	2,992,805
TOTAL LIABILITIES & EQUITY	3,169,794

PV COMMUNITY SERVICES DISTRICT  
Profit & Loss Budget Performance  
July 2022

	Jul 22	Budget	Jul 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
661 Sewer Charges	39,542	39,542	39,542	39,542	474,498
661.5 Security Patrol Charges	46,314	46,314	46,314	46,314	553,764
662 Property Tax	19	9,583	19	9,583	115,000
662.1 Connection Fees	0	0	0	0	0
663 Interest	2	50	2	50	600
663.1 LAIF Fair Market Value Revenue	0	0	0	0	0
664 Other	443	326	443	326	3,913
665 Security Gate Charge	37,300	37,300	37,300	37,300	447,600
666.5 RFID Tags	1,059	542	1,059	542	6,500
667 Delinquent Charges	285	250	285	250	3,000
668 Vacant Lot/Sewer Availability	396	396	396	396	4,752
Total Income	125,359	134,302	125,359	134,302	1,611,627
Gross Profit	125,359	134,302	125,359	134,302	1,611,627
Expense					
Depreciation	11,688	11,688	11,688	11,688	140,259
Dwelling Live	675	683	675	683	8,200
Electrical Utilities	4,836	2,345	4,836	2,345	28,141
Equipment Rentals	0	42	0	42	500
Group Health Ins.	6,566	7,579	6,566	7,579	90,950
Liability Insurance	4,323	4,408	4,323	4,408	52,900
Miscellaneous Expense	169	1,150	169	1,150	13,800
Office Expense	2,315	2,251	2,315	2,251	27,011
Operator Contract Services	5,500	5,500	5,500	5,500	66,000
Payroll Taxes	1,675	5,517	1,675	5,517	66,200
PERS Retirement	1,701	4,685	1,701	4,685	56,920
Repairs & Maintenance	6,017	9,368	6,017	9,368	137,418
Salaries	21,192	59,509	21,192	59,509	714,110
Security Expense	248	449	248	449	5,390
Uniforms	247	283	247	283	3,400
Vehicles	1,077	792	1,077	792	9,500
Workers' Comp. Insurance	1,328	1,538	1,328	1,538	18,450
6560 Payroll Expenses	0	0	0	0	0
701 Drainage	300	833	300	833	10,000
712.1 State Maint. Fee	0	0	0	0	28,492
730 Water Tests & Analysis	731	720	731	720	8,640
815 Fees	1,082	520	1,082	520	6,234
816 Engineering	0	542	0	542	6,500
818 Schools & Meetings	628	575	628	575	6,900
819 Accounting	5,000	0	5,000	0	10,500
820 Legal	3,219	2,083	3,219	2,083	25,000
821.2 SGMA Technical Study	0	0	0	0	0
921 Guard Houses /Roadway Lease	2	2	2	2	2
Total Expense	80,520	123,062	80,520	123,062	1,541,417
Net Ordinary Income	44,839	11,240	44,839	11,240	70,210
Net Income	44,839	11,240	44,839	11,240	70,210

## PV COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of August 31, 2022

Accrual Basis

	Aug 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash	
100 □ Petty Cash	368
102 □ Checking	243,813
110 □ ResFunds/L.A.I.F.	607
Total Cash	244,787
111 □ LAIF Fair Market Value	-8
Total Checking/Savings	244,780
Accounts Receivable	
120 □ Accounts Receivable	25,158
Total Accounts Receivable	25,158
Other Current Assets	
125 □ Due from RPMWC	57,196
140 □ Prepaid Insurance	30,263
140.7 □ Prepaid Solar Rooftop Lease	24,250
Total Other Current Assets	111,710
Total Current Assets	381,647
Fixed Assets	2,809,893
Other Assets	
196 □ Deferred Outflows - Pension	-35,629
Total Other Assets	-35,629
<b>TOTAL ASSETS</b>	<b>3,155,911</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
201 □ Accounts Payable	155,278
Total Accounts Payable	155,278
Other Current Liabilities	
201.6 □ Pre-Paid Customer Fees	30,514
219 □ Compensated Employees Absences	30,362
Total Other Current Liabilities	60,875
Total Current Liabilities	216,153
Total Liabilities	216,153
Equity	
460 □ Retained Earnings	2,947,966
Net Income	-8,209
Total Equity	2,939,757
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,155,911</b>



PV COMMUNITY SERVICES DISTRICT  
Profit & Loss Budget Performance

August 2022

Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
661 Sewer Charges	39,542	39,542	79,083	79,083	474,498
661.5 Security Patrol Charges	46,314	46,314	92,627	92,627	555,764
662 Property Tax	1,829	9,583	1,848	19,167	115,000
662.1 Connection Fees	0	0	0	0	0
663 Interest	2	50	4	100	600
663.1 LAIF Fair Market Value Revenue	0	0	0	0	0
664 Other	368	326	811	652	3,913
665 Security Gate Charge	37,300	37,300	74,600	74,600	447,600
666.5 RFID Tags	659	542	1,718	1,083	6,500
667 Delinquent Charges	324	250	609	500	3,000
668 Vacant Lot/Sewer Availability	396	396	792	792	4,752
Total Income	126,733	134,302	252,092	268,605	1,611,627
Gross Profit	126,733	134,302	252,092	268,605	1,611,627
Expense					
Depreciation	11,688	11,688	23,376	23,376	140,259
Dwelling Live	675	683	1,350	1,367	8,200
Electrical Utilities	4,744	2,345	9,581	4,690	28,141
Equipment Rentals	0	42	0	83	500
Group Health Ins.	5,359	7,579	11,926	15,158	90,950
Liability Insurance	4,323	4,408	8,647	8,817	52,900
Miscellaneous Expense	206	1,150	375	2,300	13,800
Office Expense	3,211	2,251	5,526	4,502	27,011
Operator Contract Services	5,500	5,500	11,000	11,000	66,000
Payroll Taxes	6,115	5,517	7,790	11,033	66,200
PERS Retirement	6,315	5,385	8,016	10,070	56,920
Repairs & Maintenance	9,368	9,368	15,384	18,736	137,418
Salaries	79,457	59,509	100,649	119,018	714,110
Security Expense	327	449	575	898	5,390
Uniforms	74	283	320	567	3,400
Vehicles	1,068	792	2,144	1,583	9,500
Workers' Comp. Insurance	1,328	1,538	2,657	3,075	18,450
6560 Payroll Expenses	0		0		
701 Drainage	300	833	600	1,667	10,000
712.1 State Maint. Fee	0	0	0	0	28,492
730 Water Tests & Analysis	476	720	1,207	1,440	8,640
815 Fees	0	520	1,082	1,039	6,234
816 Engineering	0	542	0	1,083	6,500
818 Schools & Meetings	73	575	701	1,150	6,900
819 Accounting	0	0	5,000	0	10,500
820 Legal	39,172	2,083	42,391	4,167	25,000
821.2 SGMA Technical Study	0	0	0	0	0
921 Guard Houses /Roadway Lease	0	0	2	2	2
Total Expense	179,780	123,760	260,300	246,822	1,541,417
Net Ordinary Income	-53,047	10,542	-8,209	21,782	70,210
Net Income	-53,047	10,542	-8,209	21,782	70,210

## A/R Aging Summary

As of September 22, 2022

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-001	0.00	-592.00	-592.00	-592.00	-1,456.00	-3,232.00
CSD-002	0.00	-1,488.00	-272.00	0.00	0.00	-1,760.00
CSD-003	0.00	0.00	-1,733.00	0.00	0.00	-1,733.00
CSD-004	0.00	-296.00	-1,160.00	0.00	0.00	-1,456.00
CSD-005	0.00	0.00	-1,244.23	0.00	0.00	-1,244.23
CSD-006	-296.00	-584.00	0.00	0.00	0.00	-880.00
CSD-007	0.00	0.00	0.00	0.00	-839.00	-839.00
CSD-008	0.00	-578.00	-188.00	0.00	0.00	-766.00
CSD-009	0.00	-578.00	-160.00	0.00	0.00	-738.00
CSD-010	0.00	-578.00	-106.00	0.00	0.00	-684.00
CSD-011	-296.00	-296.00	0.00	0.00	0.00	-592.00
CSD-012	0.00	-584.00	0.00	0.00	0.00	-584.00
CSD-013	0.00	0.00	0.00	0.00	-568.00	-568.00
CSD-014	0.00	-562.00	0.00	0.00	0.00	-562.00
CSD-015	0.00	-533.00	0.00	0.00	0.00	-533.00
CSD-016	0.00	-296.00	-187.00	0.00	0.00	-483.00
CSD-017	0.00	0.00	-388.00	0.00	0.00	-388.00
CSD-018	0.00	-372.00	0.00	0.00	0.00	-372.00
CSD-019	0.00	-356.00	0.00	0.00	0.00	-356.00
CSD-020	0.00	-338.64	0.00	0.00	0.00	-338.64
CSD-021	0.00	-296.00	-33.62	0.00	0.00	-329.62
CSD-022	0.00	-325.54	0.00	0.00	0.00	-325.54
CSD-023	0.00	0.00	-316.00	0.00	0.00	-316.00
CSD-024	0.00	-304.00	0.00	0.00	0.00	-304.00
CSD-025	0.00	-304.00	0.00	0.00	0.00	-304.00
CSD-026	-304.00	0.00	0.00	0.00	0.00	-304.00
CSD-027	0.00	-304.00	0.00	0.00	0.00	-304.00
CSD-028	0.00	-304.00	0.00	0.00	0.00	-304.00
CSD-029	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-030	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-031	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-032	0.00	-288.00	0.00	0.00	0.00	-288.00
CSD-033	0.00	-280.00	0.00	0.00	0.00	-280.00
CSD-034	0.00	-272.00	0.00	0.00	0.00	-272.00
CSD-035	-265.00	0.00	0.00	0.00	0.00	-265.00
CSD-036	-212.00	-44.00	0.00	0.00	0.00	-256.00
CSD-037	0.00	-214.00	0.00	0.00	0.00	-214.00
CSD-038	0.00	-214.00	0.00	0.00	0.00	-214.00
CSD-039	0.00	-214.00	0.00	0.00	0.00	-214.00
CSD-040	0.00	-204.00	0.00	0.00	0.00	-204.00
CSD-041	0.00	0.00	0.00	0.00	-192.00	-192.00
CSD-042	0.00	-172.00	0.00	0.00	0.00	-172.00
CSD-043	0.00	-46.00	0.00	0.00	0.00	-46.00
CSD-044	0.00	-44.94	0.00	0.00	0.00	-44.94
CSD-045	0.00	-32.00	0.00	0.00	0.00	-32.00

## A/R Aging Summary

As of September 22, 2022

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-046	0.00	-8.00	0.00	0.00	0.00	-8.00
CSD-047	0.00	-8.00	0.00	0.00	0.00	-8.00
CSD-048	0.00	-5.00	0.00	0.00	0.00	-5.00
CSD-049	0.00	-1.00	0.00	0.00	0.00	-1.00
CSD-050	-0.56	0.00	0.00	0.00	0.00	-0.56
CSD-051	0.00	-0.40	0.00	0.00	0.00	-0.40
CSD-052	6.00	0.00	0.00	0.00	0.00	6.00
CSD-053	8.00	0.00	0.00	0.00	0.00	8.00
CSD-054	8.00	0.00	0.00	0.00	0.00	8.00
CSD-055	12.00	0.00	0.00	0.00	0.00	12.00
CSD-056	12.00	0.00	0.00	0.00	0.00	12.00
CSD-057	12.00	0.00	0.00	0.00	0.00	12.00
CSD-058	15.00	0.00	0.00	0.00	0.00	15.00
CSD-059	16.00	0.00	0.00	0.00	0.00	16.00
CSD-060	24.00	0.00	0.00	0.00	0.00	24.00
CSD-061	12.00	12.00	0.00	0.00	0.00	24.00
CSD-062	24.00	0.00	0.00	0.00	0.00	24.00
CSD-063	12.00	12.00	0.00	0.00	0.00	24.00
CSD-064	36.00	0.00	0.00	0.00	0.00	36.00
CSD-065	45.76	0.00	0.00	0.00	0.00	45.76
CSD-066	49.00	0.00	0.00	0.00	0.00	49.00
CSD-067	96.00	0.00	0.00	0.00	0.00	96.00
CSD-068	0.00	121.08	0.00	0.00	0.00	121.08
CSD-069	173.30	0.00	0.00	0.00	0.00	173.30
CSD-070	204.00	0.00	0.00	0.00	0.00	204.00
CSD-071	204.00	0.00	0.00	0.00	0.00	204.00
CSD-072	204.00	0.00	0.00	0.00	0.00	204.00
CSD-073	204.00	0.00	0.00	0.00	0.00	204.00
CSD-074	204.00	0.00	0.00	0.00	0.00	204.00
CSD-075	204.00	0.00	0.00	0.00	0.00	204.00
CSD-076	204.00	0.00	0.00	0.00	0.00	204.00
CSD-077	204.00	0.00	0.00	0.00	0.00	204.00
CSD-078	204.00	0.00	0.00	0.00	0.00	204.00
CSD-079	204.00	6.00	0.00	0.00	0.00	210.00
CSD-080	214.00	0.00	0.00	0.00	0.00	214.00
CSD-081	228.00	0.00	0.00	0.00	0.00	228.00
CSD-082	228.00	0.00	0.00	0.00	0.00	228.00
CSD-083	236.00	0.00	0.00	0.00	0.00	236.00
CSD-084	262.49	0.00	0.00	0.00	0.00	262.49
CSD-085	268.48	0.00	0.00	0.00	0.00	268.48
CSD-086	269.36	0.00	0.00	0.00	0.00	269.36
CSD-087	296.00	0.00	0.00	0.00	0.00	296.00
CSD-088	297.00	0.00	0.00	0.00	0.00	297.00
CSD-089	303.36	0.00	0.00	0.00	0.00	303.36
CSD-090	303.92	0.00	0.00	0.00	0.00	303.92

## A/R Aging Summary

As of September 22, 2022

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-091	304.00	0.00	0.00	0.00	0.00	304.00
CSD-092	304.00	0.00	0.00	0.00	0.00	304.00
CSD-093	304.00	0.00	0.00	0.00	0.00	304.00
CSD-094	304.00	0.00	0.00	0.00	0.00	304.00
CSD-095	304.00	0.00	0.00	0.00	0.00	304.00
CSD-096	304.00	0.00	0.00	0.00	0.00	304.00
CSD-097	304.00	0.00	0.00	0.00	0.00	304.00
CSD-098	304.00	0.00	0.00	0.00	0.00	304.00
CSD-099	304.00	0.00	0.00	0.00	0.00	304.00
CSD-100	304.00	0.00	0.00	0.00	0.00	304.00
CSD-101	304.00	0.00	0.00	0.00	0.00	304.00
CSD-102	304.00	0.00	0.00	0.00	0.00	304.00
CSD-103	304.00	0.00	0.00	0.00	0.00	304.00
CSD-104	304.00	0.00	0.00	0.00	0.00	304.00
CSD-105	304.00	0.00	0.00	0.00	0.00	304.00
CSD-106	304.00	0.00	0.00	0.00	0.00	304.00
CSD-107	304.00	0.00	0.00	0.00	0.00	304.00
CSD-108	304.00	0.00	0.00	0.00	0.00	304.00
CSD-109	304.00	0.00	0.00	0.00	0.00	304.00
CSD-110	304.00	0.00	0.00	0.00	0.00	304.00
CSD-111	304.00	0.00	0.00	0.00	0.00	304.00
CSD-112	304.00	0.00	0.00	0.00	0.00	304.00
CSD-113	304.00	0.00	0.00	0.00	0.00	304.00
CSD-114	304.00	0.00	0.00	0.00	0.00	304.00
CSD-115	304.00	0.00	0.00	0.00	0.00	304.00
CSD-116	304.00	0.00	0.00	0.00	0.00	304.00
CSD-117	304.00	0.00	0.00	0.00	0.00	304.00
CSD-118	304.00	0.00	0.00	0.00	0.00	304.00
CSD-119	304.00	0.00	0.00	0.00	0.00	304.00
CSD-120	304.00	0.00	0.00	0.00	0.00	304.00
CSD-121	304.00	0.00	0.00	0.00	0.00	304.00
CSD-122	304.00	0.00	0.00	0.00	0.00	304.00
CSD-123	304.00	0.00	0.00	0.00	0.00	304.00
CSD-124	304.00	0.00	0.00	0.00	0.00	304.00
CSD-125	304.00	0.00	0.00	0.00	0.00	304.00
CSD-126	304.00	0.00	0.00	0.00	0.00	304.00
CSD-127	304.00	0.00	0.00	0.00	0.00	304.00
CSD-128	304.00	0.00	0.00	0.00	0.00	304.00
CSD-129	304.00	0.00	0.00	0.00	0.00	304.00
CSD-130	304.00	0.00	0.00	0.00	0.00	304.00
CSD-131	304.00	0.00	0.00	0.00	0.00	304.00
CSD-132	304.00	0.00	0.00	0.00	0.00	304.00
CSD-133	304.00	0.00	0.00	0.00	0.00	304.00
CSD-134	304.00	0.00	0.00	0.00	0.00	304.00
CSD-135	304.00	0.00	0.00	0.00	0.00	304.00

## A/R Aging Summary

As of September 22, 2022

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-136	304.00	0.00	0.00	0.00	0.00	304.00
CSD-137	304.00	0.00	0.00	0.00	0.00	304.00
CSD-138	304.00	0.00	0.00	0.00	0.00	304.00
CSD-139	304.00	0.00	0.00	0.00	0.00	304.00
CSD-140	304.00	0.00	0.00	0.00	0.00	304.00
CSD-141	304.00	0.00	0.00	0.00	0.00	304.00
CSD-142	304.00	0.00	0.00	0.00	0.00	304.00
CSD-143	304.00	0.00	0.00	0.00	0.00	304.00
CSD-144	304.00	0.00	0.00	0.00	0.00	304.00
CSD-145	304.00	0.00	0.00	0.00	0.00	304.00
CSD-146	304.00	0.00	0.00	0.00	0.00	304.00
CSD-147	304.00	0.00	0.00	0.00	0.00	304.00
CSD-148	304.00	0.00	0.00	0.00	0.00	304.00
CSD-149	304.00	0.00	0.00	0.00	0.00	304.00
CSD-150	304.00	0.00	0.00	0.00	0.00	304.00
CSD-151	304.00	0.00	0.00	0.00	0.00	304.00
CSD-152	304.00	0.00	0.00	0.00	0.00	304.00
CSD-153	304.00	0.00	0.00	0.00	0.00	304.00
CSD-154	304.00	0.00	0.00	0.00	0.00	304.00
CSD-155	304.00	0.00	0.00	0.00	0.00	304.00
CSD-156	304.00	0.00	0.00	0.00	0.00	304.00
CSD-157	304.00	0.00	0.00	0.00	0.00	304.00
CSD-158	304.00	0.00	0.00	0.00	0.00	304.00
CSD-159	304.00	0.00	0.00	0.00	0.00	304.00
CSD-160	304.00	0.00	0.00	0.00	0.00	304.00
CSD-161	304.00	0.00	0.00	0.00	0.00	304.00
CSD-162	304.00	0.00	0.00	0.00	0.00	304.00
CSD-163	304.00	0.00	0.00	0.00	0.00	304.00
CSD-164	304.00	0.00	0.00	0.00	0.00	304.00
CSD-165	304.00	0.00	0.00	0.00	0.00	304.00
CSD-166	304.00	0.00	0.00	0.00	0.00	304.00
CSD-167	304.00	0.00	0.00	0.00	0.00	304.00
CSD-168	304.00	0.00	0.00	0.00	0.00	304.00
CSD-169	304.00	0.00	0.00	0.00	0.00	304.00
CSD-170	304.00	0.00	0.00	0.00	0.00	304.00
CSD-171	304.00	0.00	0.00	0.00	0.00	304.00
CSD-172	304.00	0.00	0.00	0.00	0.00	304.00
CSD-173	304.00	0.00	0.00	0.00	0.00	304.00
CSD-174	304.00	0.00	0.00	0.00	0.00	304.00
CSD-175	304.00	0.00	0.00	0.00	0.00	304.00
CSD-176	304.00	0.00	0.00	0.00	0.00	304.00
CSD-177	304.00	0.00	0.00	0.00	0.00	304.00
CSD-178	304.00	0.00	0.00	0.00	0.00	304.00
CSD-179	304.00	8.00	0.00	0.00	0.00	312.00
CSD-180	304.00	8.00	0.00	0.00	0.00	312.00

## A/R Aging Summary

As of September 22, 2022

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-181	316.00	0.00	0.00	0.00	0.00	316.00
CSD-182	316.00	0.00	0.00	0.00	0.00	316.00
CSD-183	316.00	0.00	0.00	0.00	0.00	316.00
CSD-184	304.00	16.00	0.00	0.00	0.00	320.00
CSD-185	328.00	0.00	0.00	0.00	0.00	328.00
CSD-186	329.00	0.00	0.00	0.00	0.00	329.00
CSD-187	304.00	33.40	0.00	0.00	0.00	337.40
CSD-188	340.00	0.00	0.00	0.00	0.00	340.00
CSD-189	204.00	204.00	0.00	0.00	0.00	408.00
CSD-190	518.00	0.00	0.00	0.00	0.00	518.00
CSD-191	608.00	0.00	0.00	0.00	0.00	608.00
CSD-192	304.00	304.00	0.00	0.00	0.00	608.00
CSD-193	304.00	304.00	0.00	0.00	0.00	608.00
CSD-194	304.00	304.00	0.00	0.00	0.00	608.00
CSD-195	304.00	304.00	0.00	0.00	0.00	608.00
CSD-196	304.00	304.00	0.00	0.00	0.00	608.00
CSD-197	304.00	304.00	0.00	0.00	0.00	608.00
CSD-198	304.00	328.56	0.00	0.00	0.00	632.56
CSD-199	304.00	329.40	0.00	0.00	0.00	633.40
CSD-200	304.00	354.06	-0.06	0.00	0.00	658.00
CSD-201	304.00	641.44	0.00	0.00	0.00	945.44
CSD-202	114.00	265.64	258.82	259.40	786.07	1,683.93
CSD-203	204.00	475.54	466.63	467.79	1,417.08	3,031.04
CSD-204	204.00	479.11	470.17	465.30	1,568.39	3,186.97
CSD-205	304.00	713.28	689.44	681.82	2,595.09	4,983.63
CSD-206	11,763.80	225.00	0.00	0.00	0.00	11,988.80
TOTAL	<u>51,006.91</u>	<u>-6,748.01</u>	<u>-4,494.85</u>	<u>1,282.31</u>	<u>3,311.63</u>	<u>44,357.99</u>

## Notice of Violation Records

Date:	Time of NOV:	Resident Name:	Violator Name:	Vehicle:	Location of Violation:	Type of Violation:	Letter Sent:	Prior Violations
<b>2021</b>								
11/8/21	2:02 AM	Hashim	Hashim	Blk Infiniti QX50	16041 El Tae Rd	No Pass Displayed/Overnight parking		
11/8/21	2:02 AM	Hashim	Hashim	Lexus NX300H	16041 El Tae Rd	No Pass Displayed/Overnight parking		Oct'20, Nov'20
11/8/21	2:28 AM	Peterson	Emma Peterson	Gray Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking		Oct'20
11/22/21	11:31 AM	PVCC	Michael Piraino	Red Porsche Macan	Luiseno Circle Drive	No Pass Displayed/Overnight parking		Jul'20
11/23/21	2:36 AM	Thomas MacMurray	Thomas MacMurray	White Chrysler 200	32567 Womsi Rd	No Pass Displayed/Overnight parking		Aug'20
11/30/21	1:15 AM	Anderson	Eric Gibson	Toyota Yaris	32515 Luiseno Drive	No Pass Displayed/Overnight parking	NOV Warning	
11/30/21	1:30 AM	Calac	Paul Calac	White Chevy Silverado	16025 El Tae Rd	No Pass Displayed/Overnight parking	NOV Warning	
12/3/21	2:11 AM	Peterson	Emma Peterson	Gray Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking	NOV Warning	
12/16/21	2:30 AM	Peterson	Emma Peterson	Gray Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking	NOV Warning	
12/19/21	2:28 AM	Esparza	Guest of Esparza	White Lincon	32204 Ushla	No Pass Displayed/Overnight parking	NOV Warning	
<b>2022</b>								
1/7/22	2:14 AM	Sturdivant	Sturdivant	Tan Beetle VW	16005 Tukwut	No Pass Displayed/Overnight parking	X	
1/14/22	2:45 AM	PVCC Employee	Melinda R. Garcia	Silver Jeep	Front Gate	Came in Contact w/ Barrier Arm	X	
1/15/22	2:13 AM	Peterson	Peterson	White Lexus	16033 Tukwut Ct	No Pass Displayed/Overnight parking	X	
1/22/22	10:30 PM	McGee	McGee	White F-250	16061 El Tae Rd	No Pass Displayed/Overnight parking	X	
1/24/22	7:53 AM	PVCC	Dial	Royal Cup Delivery Truck	Rear Gate	Gate Crasher	X	
2/4/22	7:27 AM	Unknown	Unknown	White Utility Truck	Rear Gate	Gate Crasher		Vehicle not located
2/13/22	2:23 AM	Guest	Peterson	White Tyta Prius	16033 Tukwut Ct	Parked more than 7 days in 30 day period		Todd spoke to resident
2/15/22	2:18 AM	Thomas MacMurray	Thomas MacMurray	White Chrysler 200	32567 Womsi Rd	No Pass Displayed/Overnight parking	X	Nov'21
2/20/22	12:44 AM	Robert Bullock	Robert Bullock	Gold Lexus RX350	32202 Taupa Way	No Pass Displayed/Overnight parking	X	
3/8/22	2:43 PM	Keith Haas	Keith Haas	White Lexus RX	32668 Taspas Ct	Gate Crasher	X	
3/22/22	2:08 AM	Ed Cuff	Ed Cuff	Gray Porsche	32567 Womsi Rd	No Pass Displayed/Overnight parking		PVCC guest/No address
3/23/22	12:13 AM	Michael Mahoney	Michael Mahoney	Red Tesla	32536 Luiseno	No Pass Displayed/Overnight parking		Not in DL
3/24/22	1:30 AM	Michael Sullivan	Michael Sullivan	Blk Camry	32634 Womsi	No Pass Displayed/Overnight parking	X	
4/6/22	1:30 AM	Peterson	Peterson	Grey Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking	X	
4/7/22	1:26 AM	Peterson	Peterson	White Lexus	16033 Tukwut Ct	No Pass Displayed/Overnight parking	X	
4/8/22	2:28 AM	Peterson	Peterson	Grey Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking	X	
4/13/22	1:39 AM	PVCC	Mike Defay- Guest	White Lexus	32634 Womsi Rd	No Pass Displayed/Overnight parking		PVCC guest/No address
4/19/22	1:54 AM	Pilant	Pilant	White Ford F350	15759 PVD	No Pass Displayed/Overnight parking	X	
4/19/22	1:55 AM	Pilant	Pilant	Silver Chvy Volt	15759 PVD	No Pass Displayed/Overnight parking	X	
4/20/22	1:23 AM	Sullivan	Sullivan	White Lexus GS-350	32567 Womsi Rd	No Pass Displayed/Overnight parking	X	
4/26/22	1:14 AM	Pat Duncan	Pat Duncan	Silver F-250	32851 Luiseno Circle	No Pass Displayed/Overnight parking	X	
4/27/22	2:15 AM	Pat Duncan	Pat Duncan	Silver F-250	32851 Luiseno Circle	No Pass Displayed/Overnight parking	X	
4/29/22	2:25 AM	Pilant	Darrell Pilant	Jeep Wrangler	15759 PVD	No Pass Displayed/Overnight parking	X	
5/1/22	2:35 AM	Duncan	Duncan	Ford F250	32851 Luiseno Circle	No Pass Displayed/Overnight parking	X	
5/1/22	2:43 AM	Jordan	Peter & Sally Jordan	White Subaru	32989 Luiseno Circle	No Pass Displayed/Overnight parking	X	

5/1/22	3:05 AM	Sullivan	Michael Sullivan	Black Mazda	32567 Womsi Rd	No Pass Displayed/Overnight parking	X
5/11/22	2:44 AM	Beezhold	Don Beezhold	Blk Saturn Vue	15350 PVD	No Pass Displayed/Overnight parking	X
5/23/22	7:57 AM	Lewis	Lewis	Green Lexus GX470	Front Gate	Contact w/ Barrier arm	X
6/5/22	2:16 AM	Giannicchi	Giannicchi	White Tyta Camry	32205 Paauwe Drive	No Pass Displayed/Overnight parking	X
6/9/22	8:04 PM	Longenecker	Eppersons	Gray VW Passat	32481 Luiseno Circle	Gate Crasher	X
6/20/22	2:12 AM	Glaviano	Sophia Lopez	Silver Subaru	32641 Womsi Rd	No Pass Displayed/Overnight parking	X
6/29/22	1:48 AM	Knill	Jason Knill	White Cadillac	32579 Luiseno Circle	No Pass Displayed/Overnight parking	X
6/30/22	1:30 AM	Marangella	Paul Marangella	Silver Kia Optima	32560 Womsi Rd	No Pass Displayed/Overnight parking	X
7/5/22	2:30 AM	Bullock	Bullock Residence	Grey Lexus RX 350	32202 Taupa Way	No Pass Displayed/Overnight parking	X
7/5/22	7:05 AM	Advanced Landscape	Jeffrey Long	White Ford Van	Rear Gate	Contact w/ Barrier arm	X
7/7/22	1:59 AM	Love	Kay Love	Blue Tyta Sienna	32560 Womsi Rd	No Pass Displayed/Overnight parking	X
7/11/22	2:20 AM	Ulla Anderson	Guest of Anderson	Grey Infiniti Q50	32515 Luiseno Drive	No Pass Displayed/Overnight parking	X
7/16/22	2:20 AM	Omohundro	Ronald Omohundro	Red Ford Explorer	32583 Womsi Rd	No Pass Displayed/Overnight parking	X
7/19/22	5:00 PM	Crocker	Crocker	Blk Kia Optima	Rear Gate	Contact w/ Barrier arm	X
7/25/22	7:37 AM	Unknown	Unknown	White Utility Truck	Rear Gate	Gate Crasher	Vehicle not located
8/5/22	2:15 AM	Peterson	Peterson	Grey Hyundai	16033 Tukwut Ct	No Pass Displayed/Overnight parking	X
8/11/22	8:32 AM	Vendor	Belen Baza	Tyta Tundra	PVCCE House Keeper	Gate Crasher	X
8/15/22	2:21 AM	Cameron	Guest of Camerons	White Audi Q7	32236 WWW	No Pass Displayed/Overnight parking	X
8/15/22	2:24 AM	Cameron	Guest of Camerons	Blk Tyta Highlander	32236 WWW	No Pass Displayed/Overnight parking	X
8/30/22	2:07 AM	Morgan	Mark Morgan	White Nissan Maxima	32575 Luiseno Circle	No Pass Displayed/Overnight parking	X
8/30/22	1:27 AM	Sullivan	Guest of Sullivans	Blk BMW 320i	32634 Womsi Rd	No Pass Displayed/Overnight parking	X

\*\*Letters sent out for all NOV's starting 1/1/2022



PAUMA VALLEY COMMUNITY SERVICES DISTRICT

SECURITY REPORT

July 15 2022 – August 15 2022

Pauma Valley CSD Security Department Personnel		
Name	Call Sign	Billet
Officer Todd Albert	1L2	Patrolman / Department Supervisor
Officer Gerardo Gonzalez	1L3	Patrolman
Officer German Colin	1L5	Patrolman
Officer Dale Easter	1L6	Patrolman
Officer Luis Orozco	1L4	Patrolman
Eduardo Aguilar (Training)	1L7	Patrolman / Gate Attendant
Matthew Carson	C1	Senior Gate Attendant
Hector Figueroa	C1	Gate Attendant
Kenneth Thielke	C1	Gate Attendant
Christopher Phan	C1	Gate Attendant

**Vehicle Maintenance Report**

Unit 1 passenger seat has minimal stains on the seat cover. Driver side B Pillar Panel is coming off. On the rear bumper the vinyl wrap has some damage. Everything else is working properly. Unit 2 front brakes are squeaking. Everything else is working properly.

- Tesla 01 (22,265) – Passed all inspections this month.
- Tesla 02 (25,786) – Passed all inspections this month.

German Colin, Vehicle Maintenance Officer

**Gate Report**

Gate Attendant Eduardo Aguilar has been training with Patrol as scheduling permits. He is continuing further patrol training classes this week. He looks forward to moving into the half/half position for both gates and patrol. The gate barrier arm failure to close issues have been remedied and barrier arms are functioning properly. The internet connectivity-based camera feed issues have been resolved as well as the ExacqVision program/server issues. The overpowered transponder read/signal issue at the Front Gate is being monitored and appears to still be happening intermittently.

Patrol officers continue to actively watch and listen for any service or gardening noise violations during the restricted hours of Saturday and Sunday. Patrol is looking to take on a stricter stance with some of these “work hours” sound violations as there have recently been repeating offenders. Gate attendants will continue to advise all potential violators of these rules.

Matthew Carson, Gate Supervisor

## HIGHLIGHTS

- **July 17<sup>th</sup> 2022 at 2038 – Unsecured Door.** On a routine patrol, Officer Gonzalez found one garage door open inside the PVCCE community. Dispatched Cont.1 to make contact with resident.
- **July 18<sup>th</sup> 2022 at 1136 – 459A Residential.** Officer Orozco was dispatched to Temet Rd. for a 459A. Officer arrived on scene and an unknown male answered the door. The individual informed they are the child of the property owner and reside at the property. The individual informed they accidentally set off the alarm. Officer contacted the owner to confirm this as accurate.
- **July 19<sup>th</sup> 2022 at 0004 – 11.53 Pauma Village.** Officer Albert found the El Rey Restaurant patio gate open, cleared the area but was unable to secure the gate.
- **July 20<sup>th</sup> 2022 at 1816 - Resident Concern.** Officer Gonzalez received a call from a resident about a service worker using loud machines after hours on Womsi Rd. Officer arrived on scene and found one service worker using a leaf blower. He said he was finishing up and would leave shortly.
- **July 21<sup>st</sup> 2022 at 2050 – Unsecured Door.** On a routine patrol, Officer Colin found two garage doors open inside the PVCCE community. Dispatched Cont.1 to contact the resident.
- **July 22<sup>nd</sup> 2022 at 2011 – Resident Concern.** Officer Colin was dispatched to Womsi Rd for a resident concern. Resident stated that they thought they saw a man wearing a white t shirt and turquoise pants holding a knife while walking near hole 14, asked patrol to come and check it out. Officer Colin arrived on scene and made contact with the individual. Officer explained the situation and asked to see what they were holding; it was an owl feather that was grey. Cont.1 was dispatched to contact resident who made the call.
- **July 24<sup>th</sup> 2022 at 2032 – Lift Assist.** Officer Gonzalez was dispatched to Luiseno Circle for a lift assist. Officer Arrived on scene and found the resident lying down on the floor. Officer asked the resident if they were in any pain or needed medical attention. Resident said no, Officer lifted resident back onto their bed.
- **July 24<sup>th</sup> 2022 at 2140 – 11.53 North Coast Church.** Officer Gonzalez found First Storage Unit #1 door unsecured. Officer cleared and secured door.
- **July 25<sup>th</sup> 2022 at 0023 – 11.53 Pauma Building.** Officer Gonzalez found the women's bathroom unlocked. Officer cleared but unable to secured door. Dispatched Cont.1 to make contact.
- **July 25<sup>th</sup> 2022 at 0235 – 11.53 Hangar.** Officer Gonzalez found a Gray Toyota 4Runner parked behind hangar #5. Officer verified the owner of the vehicle as a PVCC Member.
- **July 25<sup>th</sup> 2022 at 1322 – Pauma School.** On a routine patrol, Officer Orozco found six UPS boxes in front of the Administration Building. Dispatched Cont.1 to make contact with school. Unable to make contact.

- **July 26<sup>th</sup> 2022 at 1008 – Other.** Military plane needed to make an emergency landing on the PVCC air strip due to electrical malfunctions. Cal Fire, Mercy Medics and Sheriffs were all on scene. No one was hurt; the plane will be parked in the air strip for a few days.
- **July 26<sup>th</sup> 2022 at 1743 – Other.** Officer Orozco witnessed a red Tesla Model 3 enter the air strip towards the military plane where it is off limits and cones are set up to block area. Officer approached the individual and asked them to move the vehicle behind the cones for safety reasons. The individual ignored the request and then began talking to the pilots. Later the individual came back to talk to Officer Orozco and stated that they were given permission by the President of the Pilots Association to invite the marines to stay at the Casitas. They apologized shortly after and moved the vehicle out of the area.
- **July 27<sup>th</sup> 2022 at 2253 – 11.53 North Coast Church.** Officer Gonzalez found the storage container open. Officer cleared and secured the container. Dispatched Cont.1 to make contact with main contact.
- **July 28<sup>th</sup> 2022 at 0012 – Medical.** Cont.1 dispatched Officer Gonzalez for an unknown medical call at the PVCC. Officer Gonzalez found Cal Fire driving down Wiskon Way West and escorted them to the Casitas. All units arrived on scene and found one individual with a bloody mouth, they stated that they were riding a bike and fell down. The full details were not explained. One individual was transported to the hospital.
- **July 28<sup>th</sup> 2022 at 2046 – Unsecured Door.** On a routine patrol, Officer Colin found two garage doors open inside the community. Dispatched Cont.1 to make contact with resident.
- **July 28<sup>th</sup> 2022 at 2319 – Pauma Village 11.53.** Officer Colin found a black Suburban parked in the parking lot. The vehicle was unoccupied, Officer checked around the building and found nothing out of place.
- **July 29<sup>th</sup> 2022 at 1434 – Traffic Collision.** On a routine patrol, Officer Easter was heading EB towards the Front Gate and witnessed a semi-truck swerved off the road not paying attention into the sand. The semi was halfway on the highway. Officer dispatched Cont.1 to contact Cal Fire for assistance. Officer Easter did traffic control while Cal Fire arrived on scene. A passerby pulled off the road and used their straps to pull the semi out of the ditch. All units were 10.98.
- **July 31<sup>st</sup> 2022 at 0036 – Suspicious Activity.** While patrolling Serratos, Officer Colin found a broken door handle to a Suburban parked in the lot of Serratos. Officer foot patrolled and found both door handles broken, and the driver side door slightly opened. Serratos were notified immediately.
- **August 2<sup>nd</sup> 2022 at 2022 – Suspicious Activity.** Officer Albert found a grey Subaru parked on Luiseno Circle Dr. facing the wrong direction. Officer made contact with the individual and asked to please park correctly on the road. They cooperated and apologized about parking that way.
- **August 4<sup>th</sup> 2022 at 0732 – Jump Start.** Officer Gonzalez was dispatched for a jump start on Luiseno Circle Dr. Jump start was successful.

- **August 4<sup>th</sup> 2022 at 1925 – North Coast Church 11.53.** Officer Colin found the storage room and officer door unlocked, alarm was not set. Officer cleared and secured both doors. Dispatched Cont.1 to make contact.
- **August 4<sup>th</sup> 2022 at 2132 – Pauma School 11.53.** Officer Colin found primary door 2 open, alarm was not set. Officer cleared and secured room. Dispatched Cont.1 to make contact.
- **August 5<sup>th</sup> 2022 at 1730 – Resident Concern.** On a routine patrol, Officer Easter was flagged down by a resident to notify that there is a RV parked on the driveway of Luiseno Circle Dr. and according to the HOA rules, there is to be no RV parking on driveways at any time. Officer Easter asked the resident for their name and they were identified as the president of HOA. They asked patrol to let the resident know they cannot have the RV parked there. Officer Easter replied that we cannot enforce HOA rules but can only ask them to remove it. The HOA president said they will get in contact with the board members and talk it over with them. Officer Easter made contact with the resident and asked them when and how long they will be having her RV parked on the driveway. They replied that they cannot drive the vehicle and would have to wait for their friend to come back.
- **August 6<sup>th</sup> 2022 at 1751 – Resident Concern.** Cont.1 notified patrol that they received a call regarding fire and smoke coming from a resident's home who previously burned down their home. Asked patrol to go investigate what is burning. Officer Easter arrived on scene to find a BBQ grill with firewood and tree branches burning inside the courtyard. Officer didn't see the resident near the fire. There were unsafe materials lying around and cotton fabric that could easily burn. Officer found the resident inside their RV after knocking on the door several times. Patrol Officer explained why they cannot have the fire going and had it put out. The resident complied and went back into the RV.
- **August 7<sup>th</sup> 2022 at 1309 – Resident Request.** Officer Gonzalez was dispatched to speak with a resident that stated their landscaper took their golf cart without permission and wanted patrol to speak with the landscaper. Officer Gonzalez found the landscaper on Pauma Valley Drive and followed them to the owner's house. Officer Gonzalez told the landscaper that they did not ask for permission to use the golf cart and needed to ask before taking any property that does not belong to them. The landscaper said their bike broke down and used the golf cart to transport the bike back to their house and was going to return it right after. The landscaper said they would call the owner to explain it also.
- **August 7<sup>th</sup> 2022 at 1524 – Medical.** Cont.1 dispatched Officer Gonzalez for a medical. Cal Fire entered the Front Gate without notice. The call did not come over via scanner. Officer Gonzalez checked Pulse Point App and took them to Luiseno Circle. Cal Fire and Mercy Medics were already on scene. Resident was treated for low blood pressure and was transported to the hospital.
- **August 7<sup>th</sup> 2022 at 1844 – Resident Request.** Cont.1 was contacted by a resident on El Tae Rd. to notify patrol that they will be out of town till the 17<sup>th</sup> and wanted extra patrol around their home. Their landscaper will stop by once in a while to water the plants.

- **August 8<sup>th</sup> 2022 at 0851 – Medical.** Officer Gonzalez was dispatched for a medical on Happy Hallow Lane. When Officer arrived on scene, he spoke with an individual who was feeling fatigue and ill. They stated they hasn't been able to eat in several days and had taken a covid test but was negative. Cal Fire and Mercy Medic arrived on scene and transported the individual to Temecula Hospital.
- **August 8<sup>th</sup> 2022 at 0930 – Other.** Cont.1 informed Patrol that resident will be parking their RV and vehicle at Saint Francis Church for a couple of days and to not report the vehicle.
- **August 8<sup>th</sup> 2022 at 1448 – Other.** Cont.1 informed Patrol that the Front Gate exit side was kept open and unable to close. When Patrol arrived on scene, they found the chain was off the wheel and were unable to fix the issue. Cont.1 contacted the District Office for service.
- **August 8<sup>th</sup> 2022 at 2025 – Trespassing El Reys.** Officer Colin was dispatched about an individual trespassing at El Rey's Market. They reported an individual was lying down on the bench in front of the market, they had been there a couple of times this week and they wanted the individual off the property. Officer Colin spoke with the individual and asked to leave the property and stay at the bus stop. The individual refused to leave. Officer Colin called Sheriffs to assist the situation. The individual moved their belongings to the bus stop across the street.
- **August 8<sup>th</sup> 2022 at 2138 – Suspicious Activity.** Officer Colin found a door open from a vehicle at Serrato's while on patrol. Officer patrolled and found nothing out of place. Dispatched Cont.1 to make contact with Serrato's.
- **August 9<sup>th</sup> 2022 at 1017 – Medical.** Cont.1 dispatched Officer Gonzalez for a medical that Mercy Medics arrived through the Front Gate. The call did not come through via scanner. Officer Gonzalez checked the Pulse Point App and it pointed a location to Wiskon Way East. Officer arrived on scene; Mercy was already tending to the resident. The resident was treated for side pains. One transported to the hospital.
- **August 10<sup>th</sup> 2022 at 2016 – Resident Concern.** Cont.1 received a call from a resident on Womsi Rd. stating that there are flashing lights coming from the 16<sup>th</sup> or 17<sup>th</sup> tee. Asked patrol to investigate the flashing lights. Officer Gonzalez arrived on scene and spoke with the resident. Officer told them that he would drive around to the air strip dirt path and see if he sees anything out of the ordinary. Officer Gonzalez found nothing suspicious and contacted Cont.1 to inform the resident that if they see the lights again to notify Patrol.
- **August 10<sup>th</sup> 2022 at 2106 – Suspicious Activity.** Cont.1 spotted a vehicle at Serrato's with its taillights on, contacted Patrol to report. Officer arrived on scene and found one black Nissan with taillights on. No one was inside the vehicle. Cont.1 contacted Serrato's; the owner came outside and turned off the lights.
- **August 10<sup>th</sup> 2022 at 2206 – Unsecured Door.** On a routine patrol, Officer Gonzalez found two garage doors open inside the community. Dispatched Cont.1 to make contact with residents.

- **August 11<sup>th</sup> 2022 0832 – Gate Crasher/Gate Runner.** Cont.1 dispatched to notify that there has been a gate crasher at the Front Gate. Unfortunately, there is no video footage and proof to write a ticket. Vehicle was found inside the community; the individual is allowed inside the community. Transponder and license not in the system. They said they will come to the District Office when they have time.
- **August 11<sup>th</sup> 2022 at 1932 – North Coast Church 11.53.** Officer Colin found the men's restroom unlocked, Officer cleared and secured the door. Dispatched Cont.1 to make contact.
- **August 11<sup>th</sup> 2022 at 2052 – Snake Call.** Officer Colin was dispatched to Wiskon Way East for a snake call. Officer removed snake from property.
- **August 11<sup>th</sup> 2022 at 2110 – Unsecured Door.** On a routine patrol, Officer Colin found three garage doors open inside the community. Dispatched Cont.1 to make contact with the residents.
- **August 11<sup>th</sup> 2022 at 2153 – Suspicious Activity.** On a routine patrol, Officer Colin found a green Nissan truck parked at Serrato's parking lot with the brake lights on. Officer checked for any signs of forced entry. Dispatched Cont.1 to make contact with Serrato's.
- **August 11<sup>th</sup> 2022 at 2231 – Pauma School 11.53.** Officer Colin found the back door to the Cafeteria unlocked. Alarm was not set. Officer cleared but was unable to secure the door. Dispatched Cont.1 to make contact in the morning.
- **August 13<sup>th</sup> 2022 1443 – Other.** Officer Easter was dispatched to S. Cole Grade Rd. to assist a resident with traffic enforcement. The resident called to report a black Chevy Cadillac was broken down on the road and needed assistance guiding traffic. Officer Easter and the resident guided traffic until CHP arrived. The resident was able to tow the broken-down vehicle off the road with their straps. No further assistance was needed.
- **August 14<sup>th</sup> 2022 at 1821 – Chlorine Tank Well # 7.** Officer Gonzalez assisted utility staff by standing by as the chlorine cylinder was changed.
- **August 14<sup>th</sup> 2022 at 2000 – Unsecured Door.** On a routine patrol, Officer Gonzalez found four garage doors open inside the community. Dispatched Cont.1 to make contact with the residents.
- **August 15<sup>th</sup> 2022 at 0018 – North Coast Church 11.53.** Officer Gonzalez found the double doors behind the Chapel unlocked. Officer cleared and secured the building. Dispatched Cont.1 to notify the main contact in the morning.
- **August 15<sup>th</sup> 2022 at 2030 – Unsecured Door.** On a routine patrol, Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to notify the resident.
- **August 16<sup>th</sup> 2022 at 0635 – North Coast Church 11.53.** Officer Albert found a grey Honda CR-V parked behind the church. The vehicle was unoccupied, church was secured.

RFID Entries						
Front Gate		Center Gate			Back Gate	
6,452		427			3,662	
Dispatch By Location						
Inside PVCCE	Oak Tree	School	Business Dist.	St. Francis	PVCC	Hwy 76
29	1	3	15	0	1	1
Highlights by Shift Periods						
A: 2200-0600		B: 0600-1400			C: 1400-2200	
9		11			29	

PVCSD Patrol – Building Checks				
Location	Unsecured Door	Fire Alarm	Burglary Alarm	Officer Check
			459A	1153
Country Club(CC)				
Greens Maintenance(GM)				
Community Church(CO)	5			28
Gravel Yard(GY)				17
Saint Francis(SF)				60
Pauma School(PS)	2			22
Pauma Building(PB)	1			19
Airport Hangars(AH)				25
Treatment Plant(TP)				36
Pauma Village(PV)	1			26
Residential Houses/Other	7		1	

Patrol Activity				Gate Activity	
Medicals	4	Resident Concern	5	Activity/Malfunctions	Totals
Welfare Checks		Suspicious Activity	6	Unresponsive	2
Lift Assist	1	Noise Complaint		Will Not Close	4
Domestic Dispute		Process Server		False Read	0
Traffic Collisions		911 Hang up Call		Loss of Controls	0
Gate Runner/ Gate Crashers	1	Loose Pets		Video Loss	Multiple down days
Public Assists		Snake Call	1	Device Entries	10,541
Jump Start	1	Trespassing	1	Passes Issued	2,158
Notice of Violation		Other	6	Pass Entries	2,980



Acronym Legend			
Acronym	Definition	Acronym	Description
<b>459</b>	Burglary penal code	<b>AFA</b>	Asian Female Adult
<b>AMA</b>	Against Medical Advise	<b>AMA</b>	Asian Male Adult
<b>BOLO</b>	Be on the Lookout	<b>AFJ</b>	Asian Female Juvenile
<b>CHP</b>	California Highway Patrol	<b>AMJ</b>	Asian Male Juvenile
<b>DOB</b>	Date of Birth	<b>BFA</b>	Black Female Adult
<b>DL</b>	Driver License	<b>BMA</b>	Black Male Adult
<b>DV</b>	Domestic Violence	<b>BFJ</b>	Black Female Juvenile
<b>EB</b>	East Bound	<b>BMJ</b>	Black Male Juvenile
<b>FU</b>	Follow Up	<b>HFA</b>	Hispanic Female Adult
<b>IVO</b>	In Vicinity Of	<b>HMA</b>	Hispanic Male Adult
<b>LP</b>	License Plate	<b>HFJ</b>	Hispanic Female Juvenile
<b>LCD</b>	Luiseno Circle Drive	<b>HMJ</b>	Hispanic Male Juvenile
<b>NB</b>	North Bound	<b>MFA</b>	Mexican Female Adult
<b>NLT</b>	No Later Than	<b>MMA</b>	Mexican Male Adult
<b>PERT</b>	Psychiatric Emergency Response Team	<b>MFJ</b>	Mexican Female Juvenile
<b>PT</b>	Patient	<b>MMJ</b>	Mexican Male Juvenile
<b>PVD</b>	Pauma Valley Drive	<b>NAFA</b>	Native American Female Adult
<b>PVRA</b>	Pauma Valley Roadway Association	<b>NAMA</b>	Native American Male Adult
<b>ROTR</b>	Rules of the Road	<b>NAFJ</b>	Native American Female Juvenile
<b>RP</b>	Reporting Party	<b>NAMJ</b>	Native American Male Juvenile
<b>SB</b>	South Bound	<b>WFA</b>	White Female Adult
<b>S/O</b>	Sheriff's Office	<b>WMA</b>	White Male Adult
<b>SR 76</b>	State Route 76/ Highway 76	<b>WFJ</b>	White Female Juvenile
<b>TC</b>	Traffic Collision	<b>WMJ</b>	White Male Juvenile
<b>UTL</b>	Unable to Locate		
<b>WB</b>	West Bound		
<b>WWE</b>	Wiskon Way East		
<b>WWW</b>	Wiskon Way West		
<b>YOA</b>	Years of Age		
<b>Unresponsive</b>	the gate does not open for an RFID		
<b>Will Not Close</b>	the gate does not close when it is supposed to		
<b>False Signal</b>	the alarm goes off in the Front Gate for no discernable reason		
<b>Loss of Controls</b>	gate attendant cannot open the gates remotely		
<b>Video Loss</b>	occurs when the gate attendant cannot see the feeds from the Center or Back Gates		

PAUMA VALLEY COMMUNITY SERVICES DISTRICT

SECURITY REPORT

August 15 2022 – September 15 2022

Pauma Valley CSD Security Department Personnel		
Name	Call Sign	Billet
Officer Todd Albert	1L2	Patrolman / Department Supervisor
Officer Gerardo Gonzalez	1L3	Patrolman
Officer German Colin	1L5	Patrolman
Officer Dale Easter	1L6	Patrolman
Officer Luis Orozco	1L4	Patrolman
Eduardo Aguilar (Training)	1L7	Patrolman / Gate Attendant
Matthew Carson	C1	Gate Attendant Supervisor
Hector Figueroa	C1	Gate Attendant
Kenneth Thielke	C1	Gate Attendant
Christopher Phan	C1	Gate Attendant

**Vehicle Maintenance Report**

Both vehicles passed visual inspections this monitoring period. Unit 1 had tires rotated, one flat tire was repaired, B pillar seat trim on the driver side was put back together by Tesla. The cabin air filter was also replaced. All the windows were tinted. Everything else is working properly. Unit 2 had tires rotated. Windows were tinted, the undercarriage panels were replaced. Everything else is working properly.

- Tesla 01 (24,061) – Passed all inspections this month.
- Tesla 02 (28,619) – Passed all inspections this month.

German Colin, Vehicle Maintenance Officer

**Gate Report**

The server that runs/operates our cameras and ExacqVision system has stopped functioning. CGS has taken the unit and is working on a rebuild or replacement for it. Gates guest pass scanner had issues that have been resolved remotely by CGS tech and Control 1. The overpowered transponder read/signal issue at the Front Gate is being monitored and appears to still be happening intermittently. Patrol officers continue to actively watch and listen for any service or gardening noise violations during the restricted hours of Saturday and Sunday. Patrol is looking to take a stricter stance with some of these “work hour” sound violations as there have recently been repeating offenders. All activity of this type that is observed by the gate attendants will be entered into D.A.R. The gates will continue to advise all potential violators of these rules.

Matthew Carson, Gate Supervisor

## HIGHLIGHTS

- **August 15<sup>th</sup> 2022 at 2030 – Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact with the resident.
- **August 15<sup>th</sup> 2022 at 2144 – Suspicious Activity.** Officer Gonzalez found a gray Honda CR-V unoccupied behind North Coast Church. Vehicle was unoccupied. Vehicle description was recorded to Cont.1
- **August 16<sup>th</sup> 2022 at 1733 – Other.** Cont.1 dispatched Officer Gonzalez as a translator to the Front Gate for a Greens Maintenance employee. Officer Gonzalez spoke the with the employee, they reported that while they were working for a resident on their property they accidentally hit and broke a pipe. The maintenance worker showed Officer Gonzalez where the pipe was located. The pipe was to an A/C unit. Officer Gonzalez took photos and sent them over to the resident. Cont.1 contacted the resident. They will schedule an A/C company to come out.
- **August 16<sup>th</sup> 2022 at 2034 – Unsecured Door.** Officer Gonzalez found two garage doors open inside the community. Officer Gonzalez dispatched Cont.1 to make contact with the resident.
- **August 17<sup>th</sup> 2022 at 1645 – Resident Concern.** A resident notified Cont.1 about a mailbox that was left open from the mail carrier on Luiseno Circle Dr. Officer Easter arrived on scene and spoke with the resident. They stated they were checking their mail and noticed that all the mailboxes were not shut properly. Officer Easter tried contacting the name on the listing. Unfortunately, the contact was unreachable. Officer also went to the Post Office to check if anyone was there. The office was already closed. Dispatched Cont.1 to notify the Post Office in the morning.
- **August 18<sup>th</sup> 2022 0535 - Post Office.** Officer Albert stopped by the Post Office to inform them there was an open mailbox on Luiseno Circle Dr. the previous day. Officer showed the postal employee pictures and also texted so that they can show their Postmaster.
- **August 18<sup>th</sup> 2022 at 0645 – Other.** Officer Albert spotted a loose hay bale located on Cole Grade Rd behind the guard rail turn point. The road was clear.
- **August 18<sup>th</sup> 2022 at 2218 – 11.53 Pauma School.** Officer Colin found 11 building D opened. Officer cleared and secured the building. Cont.1 was contacted to make contact with the main contact in the morning.
- **August 20<sup>th</sup> 2022 at 1454 – Suspicious Activity.** Officer Easter was dispatched to Oak Tree Ranch about a suspicious individual walking into the community holding some rocks arriving at a neighbor's house. Officer Easter arrived on scene and spoke with the individual. They said they were waiting outside for their cousins to get home to help with some yard work. Officer Easter asked if they could confirm the name to who lives here. Resident did not have any contact information in the listing, only the names to who lives there. The individual did confirm who lives at that address and continued waiting on the curb.
- **August 21<sup>st</sup> 2022 at 0822 –** While on patrol, Officer Orozco saw a resident jogging inside the airstrip running across the strip. Officer tried to make contact with the resident, but they were unable to hear the Officer due to having ear buds in their ear. Officer Orozco followed

the jogger to the other side of the dirt and spoke with them. Informed them that they cannot run across the air strip at any time and explained to run around the airstrip. The jogger complied and continued their jog.

- **August 23<sup>rd</sup> 2022 at 0823 – Complaint.** Greens Maintenance Manager reported that when vehicles are parked on PVD, it creates the larger vehicles to have to drive on the grass area to get by them. This is causing damage to the grass area in the center of the road. Officer Albert let the Greens Maintenance Manager know that one of our Patrol Officers will speak with the resident and contractors about this issue.
- **August 23<sup>rd</sup> 2022 at 0855 – Complaint.** Officer Orozco was asked by his supervisor to speak with the contractors working on Pauma Valley Dr. about parking on the main street. The parking is causing problems for other service workers due to narrow roads. Having the contractor's park on the main street is causing issues for the greens maintenance workers to keep replacing the grass and sprinklers due to cars driving around their vehicles onto the grass area. Officer Orozco made contact with the contractors and they complied and moved their vehicles around the corner.
- **August 23<sup>rd</sup> 2022 at 2034 – Unsecured Door.** Officer Gonzalez found three garage doors open inside the community. Dispatched Cont.1 to make contact with residents.
- **August 24<sup>th</sup> 2022 at 2036 – Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact with resident.
- **August 25<sup>th</sup> 2022 at 2130 – Unsecured Door.** Officer Colin found one garage door open inside the community. Dispatched Cont.1 to make contact with the resident.
- **August 26<sup>th</sup> 2022 at 0025 – 11.53 Pauma Village.** Officer Colin found a black Toyota Rav4 unoccupied in the parking lot. Vehicle description was reported to Cont.1.
- **August 26<sup>th</sup> 2022 at 2245 – 11.53 North Coast Church.** Officer Colin and Officer Orozco found the doors to the main Chapel and women's restroom unlocked. Both Officers were able to clear and secure the doors and buildings. Alarm was not set. Dispatched Cont.1 to make contact with the main church contact.
- **August 27<sup>th</sup> 2022 at 0014 – Suspicious Activity.** Officer Orozco found a light blue Honda Accord Sport parked in the Office parking lot. Vehicle description was reported to Cont.1.
- **August 27<sup>th</sup> 2022 at 0913 – Suspicious Activity.** Officer Easter found a blue Nissan Rogue parked on the side of highway 76 EB. The vehicle was unoccupied. Dispatched Cont.1 to record.
- **August 27<sup>th</sup> 2022 at 0937 – Process Server.** Officer Easter was dispatched to escort a process server on Luiseno Circle Dr. The agent was able to make contact with the resident. Officer Easter escorted the agent of the property.
- **August 27<sup>th</sup> 2022 1400 – Service workers after Hours.** Officer Easter found one landscaper after hours on Luiseno Circle Dr. The landscaper was not working; they were speaking with the resident on the driveway. The landscaper left the community at 1421.
- **August 28<sup>th</sup> 2022 at 2038 – Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact with resident.

- **August 29<sup>th</sup> 2022 at 2150 – Snake Call.** Cont.1 dispatched Officer Gonzalez to report a snake call from the employee parking lot. Officer Gonzalez removed snake from the employee parking lot.
- **August 30<sup>th</sup> 2022 at 0740 – Suspicious Activity.** Officer Albert found silver Toyota Tacoma spraying weeds on the blacktop. Officer spoke with the individual, they said they are a vendor and are driving one of the landscaper's trucks.
- **August 30<sup>th</sup> 2022 at 2055 – Unsecured Door.** While patrolling Luiseno Circle Dr. Officer Gonzalez found a garage door open as well as the courtyard door open to the main house. Officer entered the courtyard and checked if there was anything out of the ordinary. No one was inside the home. Dispatched Cont.1 to make contact.
- **August 30<sup>th</sup> 2022 at 2238 – 11.53 North Coast Church.** Officer Gonzalez found the front door Chapel as well as the double doors behind the Chapel unlocked. Officer cleared and secured all doors. Alarm was not set. Cont.1 was contacted to make contact with the main contact in the morning.
- **August 31<sup>st</sup> 2022 at 0530 – 11.53 North Coast Church.** Officer Albert found the Chapel front door unsecured. Alarm was not set. Cont.1 left a voicemail for the main contact.
- **August 31<sup>st</sup> 2022 at 2358 – Resident Concern.** Cont.1 dispatched Officer Gonzalez to a resident's home for security assistance. Officer arrived on scene and found an individual in their mid-fifties outside of their home on the driveway. The individual approached the Officer and stated they and their spouse were getting into an argument, and they were told to leave the house. The individual was trying to leave the house however the spouse would not give them the car keys and laptop. Officer Gonzalez stepped into their home and spoke with the spouse. He asked the spouse if they would give the keys and laptop to their spouse so they can be on their way. The spouse refused to give the keys because they only have one vehicle. Officer Albert arrived on scene and spoke with both parties. They refused to have the sheriffs involved. The individual said they would sleep on the couch, and they will talk things out in the morning.
- **September 1<sup>st</sup> 2022 at 1930 – 11.53 North Coast Church.** Officer Colin found the kitchen doors unlocked and the 2<sup>nd</sup> storage door unlocked. The alarm was not set, the officer cleared and secured the building. Dispatched Cont.1 to make contact with the main contact in the morning.
- **September 1<sup>st</sup> 2022 at 2116 – Unsecured Door.** Officer Colin found one garage door open inside the community. Dispatched Cont.1 to make contact with the resident.
- **September 2<sup>nd</sup> 2022 at 1934 – Resident Request.** Cont.1 dispatched Officer Gonzalez about a reporting of a pile of paint on the road of Pauma Valley Drive and Pauma View. Officer arrived on scene and covered up the paint with some dirt. A resident noticed our Officer putting dirt on the paint and asked if he can use his tractor to help spread the dirt out. Officer Gonzalez thanked the resident for his help.
- **September 2<sup>nd</sup> 2022 at 2111 – Other.** On a routine patrol, Officer Gonzalez found a broken tree branch on Cahuka Ct. Officer was able to remove the tree branch and contacted Cont.1 to contact someone on the morning.

- **September 4<sup>th</sup> 2022 at 1856 – Medical.** Officer Gonzalez was patrolling St. Francis when he saw Cal Fire drive down 76 WB. Officer checked Pulse Point and followed Cal Fire to Oak Tree Ranch. He proceeded to dispatch Cont.1. Cont. 1 informed that no call was transmitted over via the scanner. Cal Fire and Mercy Medic arrived on scene at Happy Hallow. An individual was having swelling on their feet and had called non-emergency line and didn't know that medical would arrive. They accepted medical attention anyways and was transported to Palomar Hospital.
- **September 4<sup>th</sup> 2022 at 2100 – Unsecured Door.** Officer Gonzalez found three garage doors open inside the community. Dispatched Cont.1 to make contact with the residents.
- **September 5<sup>th</sup> 2022 at 0925 – Service Worker after Hours.** Officer Orozco found one service worker inside the community on Womsi Rd. taking out the trash. Officer spoke with the service worker and informed of the rules of no work on holidays. Officer explained the concerns the community is reporting on workers not following the directions.
- **September 6<sup>th</sup> 2022 at 1805 – Service Workers after Hours.** Officer Gonzalez found one service worker on Luiseno Circle Dr. working after hours with their team. Officer was unable to make contact do to Cont.1 needing assistance at the Front Gate.
- **September 6<sup>th</sup> 2022 at 2035 – Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact in the morning.
- **September 6<sup>th</sup> 2022 at 2152 – Medical.** Cont.1 dispatched Officer Gonzalez for a medical call on Pauma Valley Dr. Officer arrived on scene and met with a resident. The resident informed that their spouse was feeling ill and was experiencing back pain and throwing up. Cal Fire and Mercy Medic arrived on scene. One was transported to Palomar Hospital.
- **September 7<sup>th</sup> 2022 0831 – Medical.** Cont.1 dispatched Officer Easter for a medical call that came over via scanner to Temet. The medical was unknown at the time. Officer Easter and Officer Albert were both on call. Officer Easter went ahead to the house as Officer Albert stayed behind to escort Cal Fire into the community. Officer Easter arrived on scene and entered the house to find an individual in their late eighties lying on the bed. The spouse stated that they have been having low back pain and did not fall down. Cal Fire arrived on scene shortly after. One person was transported to Palomar Hospital for back pain.
- **September 7<sup>th</sup> 2022 at 2035 - Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact with resident.
- **September 7<sup>th</sup> 2022 at 1329 – Flooding Reporting.** Cont.1 dispatched Officer Easter about a reporting of a flooding on highway 76 WB near Cole Grade Rd. Officer arrived on scene and noticed that there was a flooding of water spilling out onto highway 76 and Nate Harrison intersection. Cal Fire arrived shortly after, and the flooding was contained.
- **September 8<sup>th</sup> 2022 at 0910 – Resident Concern.** Officer Albert called a resident to speak about landscapers working after hours. Officer was unable to make contact, left a voice mail waiting to hear back.
- **September 8<sup>th</sup> 2022 1343 – Medical.** Officer Easter was dispatched to a medical call on Temet to the same house as the previous day. Officer arrived on scene and spoke with the family who called for medics. They stated that the hospital let the resident go home too early

without their back feeling better. Cal fire arrived on scene and transported them back to Palomar Hospital.

- **September 8<sup>th</sup> 2022 at 2135 – 11.53 North Coast Church.** Officer Colin found the restrooms unlocked, the double doors to the Chapel, and room 56 unlocked. There were no signs of forced entry. Alarm was not set; Officer cleared and secured all doors and buildings. Dispatched Cont.1 to make contact with the main contact.
- **September 8<sup>th</sup> 2022 at 2240 – Suspicious Activity.** Officer Colin found a gray Toyota Sienna unoccupied on Spring Valley Rd. Vehicle description was reported to Cont.1
- **September 8<sup>th</sup> 2022 at 2332 – 11.53 Pauma School.** Officer Gonzalez and half and half Aguilar found building C door 14 unlocked. Officers cleared and secured the building. Cont.1 was contacted to make contact in the morning.
- **September 10<sup>th</sup> 2022 at 0008 – 11.53 Pauma Building.** Officer Colin found two unoccupied vehicles at the upper lot of Pauma Building. One vehicle was a gray Toyota Sienna that was reported seen the previous day on Spring Valley Rd., and one blue Audi TT. Both descriptions of the vehicles were reported to Cont.1.
- **September 10<sup>th</sup> 2022 at 1949 – Loose Pet.** Officer Orozco was notified by a resident that their dog had gotten loose. A brown Labrador, Officer Orozco informed the resident they would be notified if there are any sightings of their dog.
- **September 10<sup>th</sup> 2022 at 2203 – Medical.** Country Club reported an unresponsive individual needing medical attention. However according to the spouse, they were just resting and taking a nap. Cal Fire arrived and checked vitals. Cont.1 dispatched Officer Colin for another call.
- **September 10<sup>th</sup> 2022 at 2220 – Suspicious Activity.** A resident on Womsi Rd. contacted Cont.1 to report they were hearing a little girl's voice in the orchards screaming bloody murder. Officer arrived on scene and spoke with the resident. Officer Colin looked around but found nothing out of the ordinary. The resident also called the sheriffs, but they did not show up.
- **September 11<sup>th</sup> 2022 at 1747 – 459A Pauma School.** Cont.1 dispatched Officer Orozco for a burglary alarm. Officer arrived on scene and found nothing out of the ordinary. All doors were locked, and no one was inside the parking lot. Cal Fire arrived on scene. Alarm was accidental. All units were 10.98
- **September 11<sup>th</sup> 2022 at 2030 – Unsecured Door.** Officer Gonzalez found two garage doors open inside the community. Dispatched Cont.1 to make contact with the residents.
- **September 11<sup>th</sup> 2022 at 2145 – Pauma School Fire Alarm.** While patrolling Pauma School, Officer Gonzalez heard the fire alarm on campus. Officer was UTL the fire alarm. There were no signs of any smoke coming from the buildings. Contact Cont.1 to make contact with the school. Unsuccessful. Contact Cal Fire to come and check out the alarm. No one showed up. Eventually the alarm did turn off.
- **September 12<sup>th</sup> 2022 at 1506 – Snake Call.** Cont.1 dispatched Officer Orozco for a snake call on Pauma Valley Drive. Officer was UTL snake.

- **September 12<sup>th</sup> 2022 at 1717 – Pauma School Fire Alarm.** Officer Orozco was dispatched to Pauma School for a fire alarm. Officer arrived on scene and found nothing out of the ordinary. No smoke or fire was spotted. Dispatched Cont.1 to make contact with the school. The principal was contacted, he stated that the alarm has been going off throughout the day and will be fixed soon.
- **September 12<sup>th</sup> 2022 at 2035 – Unsecured Door.** Officer Gonzalez found one garage door open inside the community. Dispatched Cont.1 to make contact with resident.
- **September 12<sup>th</sup> 2022 2140 – Pauma School Fire Alarm.** While patrolling Pauma School, Officer Gonzalez heard the fire alarm on campus for the second time. Officer was UTL the smoke/fire alarm. There were no signs of smoke coming from any of the buildings. Contacted Cont.1 to make contact with the school. Unable to make contact.
- **September 13<sup>th</sup> 2022 at 1300 – Loose Pet.** Officer Orozco was driving down Indian Bend and spotted three loose dogs following the patrol unit. Officer spoke with a man that cares for the property and informed that the dogs should not be without a leash if the dogs will be on public rd. due to PVCC rules. The man said he has never had a problem with it before but thanked our Officer for the information and will contact his employer to let him know.
- **September 13<sup>th</sup> 2022 at 1811 – Resident Concern.** Resident notified Cont. 1 that they spotted a service worker working on the upper street of Luiseno Circle Dr. Officer Gonzalez patrolled around Luiseno but only found one work truck parked. Another reporting said the same service worker is seen on Womsi Rd. Officer Gonzalez patrolled the community and eventually found the service worker. They stated that they were not working, and just came in right now from the Front Gate. It could have been their employees they said. Officer again informed of the rules of work after hours. The service worker complied and said they will have their team out ten minutes before 6:00 pm.
- **September 13<sup>th</sup> 2022 at 2323 – Pauma School Alarm.** Officer Albert responded to an alarm at Pauma School that came over via scanner. The alarm also could be heard from the District Office. Officer arrived on scene and dispatched Cont.1 for 2324 to contact the school. The school contact enroute, Cal Fire and Pauma Fire arrived on scene.

RFID Entries						
Front Gate		Center Gate			Back Gate	
6,462		549			3,719	
Dispatch By Location						
Inside PVCCE	Oak Tree	School	Business Dist.	St. Francis	PVCC	Hwy 76
33	2	7	9	0	1	2
Highlights by Shift Periods						
A: 2200-0600		B: 0600-1400			C: 1400-2200	
14		14			32	



PVCSD Patrol – Building Checks				
Location	Unsecured Door	Fire Alarm	Burglary Alarm	Officer Check
			459A	1153
Country Club(CC)				
Greens Maintenance(GM)				
Community Church(CO)	5			37
Gravel Yard(GY)				37
Saint Francis(SF)				72
Pauma School(PS)	2	4	1	26
Pauma Building(PB)				39
Airport Hangars(AH)				33
Treatment Plant(TP)				40
Pauma Village(PV)				35
Residential Houses/Other	14			

Patrol Activity				Gate Activity	
				Activity/Malfunctions	Totals
Medicals	6	Resident Concern	7	Unresponsive	0
Welfare Checks		Suspicious Activity	6	Will Not Close	3
Lift Assist		Noise Complaint		False Read	0
Domestic Dispute		Process Server	1	Loss of Controls	0
Traffic Collisions		911 Hang up Call		Video Loss	Multiple down days
Gate Runner/ Gate Crashers		Loose Pets	2	Device Entries	
Public Assists		Snake Call	2	Passes Issued	2,108
Jump Start		Trespassing		Pass Entries	1,040
Notice of Violation		Other	5		

Acronym Legend			
Acronym	Definition	Acronym	Description
<b>459</b>	Burglary penal code	<b>AFA</b>	Asian Female Adult
<b>AMA</b>	Against Medical Advise	<b>AMA</b>	Asian Male Adult
<b>BOLO</b>	Be on the Lookout	<b>AFJ</b>	Asian Female Juvenile
<b>CHP</b>	California Highway Patrol	<b>AMJ</b>	Asian Male Juvenile
<b>DOB</b>	Date of Birth	<b>BFA</b>	Black Female Adult
<b>DL</b>	Driver License	<b>BMA</b>	Black Male Adult
<b>DV</b>	Domestic Violence	<b>BFJ</b>	Black Female Juvenile
<b>EB</b>	East Bound	<b>BMJ</b>	Black Male Juvenile
<b>FU</b>	Follow Up	<b>HFA</b>	Hispanic Female Adult
<b>IVO</b>	In Vicinity Of	<b>HMA</b>	Hispanic Male Adult
<b>LP</b>	License Plate	<b>HFJ</b>	Hispanic Female Juvenile
<b>LCD</b>	Luiseno Circle Drive	<b>HMJ</b>	Hispanic Male Juvenile
<b>NB</b>	North Bound	<b>MFA</b>	Mexican Female Adult
<b>NLT</b>	No Later Than	<b>MMA</b>	Mexican Male Adult
<b>PERT</b>	Psychiatric Emergency Response Team	<b>MFJ</b>	Mexican Female Juvenile
<b>PT</b>	Patient	<b>MMJ</b>	Mexican Male Juvenile
<b>PVD</b>	Pauma Valley Drive	<b>NAFA</b>	Native American Female Adult
<b>PVRA</b>	Pauma Valley Roadway Association	<b>NAMA</b>	Native American Male Adult
<b>ROTR</b>	Rules of the Road	<b>NAFJ</b>	Native American Female Juvenile
<b>RP</b>	Reporting Party	<b>NAMJ</b>	Native American Male Juvenile
<b>SB</b>	South Bound	<b>WFA</b>	White Female Adult
<b>S/O</b>	Sheriff's Office	<b>WMA</b>	White Male Adult
<b>SR 76</b>	State Route 76/ Highway 76	<b>WFJ</b>	White Female Juvenile
<b>TC</b>	Traffic Collision	<b>WMJ</b>	White Male Juvenile
<b>UTL</b>	Unable to Locate		
<b>WB</b>	West Bound		
<b>WWE</b>	Wiskon Way East		
<b>WWW</b>	Wiskon Way West		
<b>YOA</b>	Years of Age		
<b>Unresponsive</b>	the gate does not open for an RFID		
<b>Will Not Close</b>	the gate does not close when it is supposed to		
<b>False Signal</b>	the alarm goes off in the Front Gate for no discernable reason		
<b>Loss of Controls</b>	gate attendant cannot open the gates remotely		
<b>Video Loss</b>	occurs when the gate attendant cannot see the feeds from the Center or Back Gates		

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations)

**§ 18730. Provisions of Conflict of Interest Codes.**

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Section 87300 or the amendment of a conflict of interest code within the meaning of Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (Regulations 18110, et seq. ), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

(C) The filing officer is the same for both agencies.<sup>1</sup>

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of economic interests are reportable. Such a designated employee shall disclose in the employee's statement of economic interests those economic interests the employee has which are of the kind described in the disclosure categories to which the employee is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's

disclosure categories are the kinds of economic interests which the employee foreseeably can affect materially through the conduct of the employee's office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.<sup>2</sup>

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the deadline for the annual statement of economic interests is 30 days following the person's return to office, provided the person, or someone authorized to represent the person's interests, notifies the filing officer in writing prior to the applicable filing deadline that the person is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of the person's military status.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided the person did not make or participate in the making of, or use the person's position to influence any decision and did not receive or become entitled to receive any form of payment as a result of the person's appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation the person did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to Regulation 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property<sup>3</sup> is required to be reported,<sup>4</sup> the statement shall contain the following:

1. A statement of the nature of the investment or interest;

2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment or interest in real property equals or exceeds \$2,000, exceeds \$10,000, exceeds \$100,000, or exceeds \$1,000,000.

(B) Personal Income Disclosure. When personal income is required to be reported,<sup>5</sup> the statement shall contain:

1. The name and address of each source of income aggregating \$500 or more in value, or \$50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source;

2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$1,000 or less, greater than \$1,000, greater than \$10,000, or greater than \$100,000;

3. A description of the consideration, if any, for which the income was received;

4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;

5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,<sup>6</sup> the statement shall contain:

1. The name, address, and a general description of the business activity of the business entity;



2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than \$10,000.

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which the employee is a director, officer, partner, trustee, employee, or in which the employee holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on the member's or employee's statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this section.

(D) This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Section 89506.

(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$520.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$520 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on the member's or employee's statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

(A) No elected officer of a state or local government agency shall, from the date of the election to office through the date that the officer vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of the election to office through the date that the officer vacates office, receive a personal loan from

any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while the official holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.

2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

3. Loans from a person which, in the aggregate, do not exceed \$500 at any given time.
4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of the officer's election to office through the date the officer vacates office, receive a personal loan of \$500 or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.
2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.

2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

a. The date the loan was made.

b. The date the last payment of \$100 or more was made on the loan.

c. The date upon which the debtor has made payments on the loan aggregating to less than \$250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.

2. A loan that would otherwise not be a gift as defined in this title.

3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action.

Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use the employee's official position to influence the making of any governmental decision which the employee knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of the official's immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth \$2,000 or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth \$2,000 or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating \$500 or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$500 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent the employee's participation is legally required for the decision to be made.

The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make the employees' participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use the official's position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of the official's immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value \$1,000 or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that the employee should not make a governmental decision because the employee has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of the duties under this code may request assistance from the Fair Political Practices Commission pursuant to Section 83114 and Regulations 18329 and 18329.5 or from the attorney for the employee's agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Section 87100 or 87450 has occurred may be set aside as void pursuant to Section 91003.

---

<sup>1</sup> Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Section 81004.

<sup>2</sup> See Section 81010 and Regulation 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

<sup>3</sup> For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

<sup>4</sup> Investments and interests in real property which have a fair market value of less than \$2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.



<sup>5</sup> A designated employee's income includes the employee's community property interest in the income of the employee's spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

<sup>6</sup> Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

Note: Authority cited: Section 83112, Government Code. Reference: Sections 87103(e), 87300-87302, 89501, 89502 and 89503, Government Code.

### **HISTORY**

1. New section filed 4-2-80 as an emergency; effective upon filing (Register 80, No. 14).  
Certificate of Compliance included.
2. Editorial correction (Register 80, No. 29).
3. Amendment of subsection (b) filed 1-9-81; effective thirtieth day thereafter (Register 81, No. 2).
4. Amendment of subsection (b)(7)(B)1. filed 1-26-83; effective thirtieth day thereafter (Register 83, No. 5).
5. Amendment of subsection (b)(7)(A) filed 11-10-83; effective thirtieth day thereafter (Register 83, No. 46).
6. Amendment filed 4-13-87; operative 5-13-87 (Register 87, No. 16).
7. Amendment of subsection (b) filed 10-21-88; operative 11-20-88 (Register 88, No. 46).
8. Amendment of subsections (b)(8)(A) and (b)(8)(B) and numerous editorial changes filed 8-28-90; operative 9-27-90 (Reg. 90, No. 42).

9. Amendment of subsections (b)(3), (b)(8) and renumbering of following subsections and amendment of Note filed 8-7-92; operative 9-7-92 (Register 92, No. 32).
10. Amendment of subsection (b)(5.5) and new subsections (b)(5.5)(A)-(A)(2) filed 2-4-93; operative 2-4-93 (Register 93, No. 6).
11. Change without regulatory effect adopting Conflict of Interest Code for California Mental Health Planning Council filed 11-22-93 pursuant to title 1, section 100, California Code of Regulations (Register 93, No. 48). Approved by Fair Political Practices Commission 9-21-93.
12. Change without regulatory effect redesignating Conflict of Interest Code for California Mental Health Planning Council as chapter 62, section 55100 filed 1-4-94 pursuant to title 1, section 100, California Code of Regulations (Register 94, No. 1).
13. Editorial correction adding History 11 and 12 and deleting duplicate section number (Register 94, No. 17).
14. Amendment of subsection (b)(8), designation of subsection (b)(8)(A), new subsection (b)(8)(B), and amendment of subsections (b)(8.1)-(b)(8.1)(B), (b)(9)(E) and Note filed 3-14-95; operative 3-14-95 pursuant to Government Code section 11343.4(d) (Register 95, No. 11).
15. Editorial correction inserting inadvertently omitted language in footnote 4 (Register 96, No. 13).
16. Amendment of subsections (b)(8)(A)-(B) and (b)(8.1)(A), repealer of subsection (b)(8.1)(B), and amendment of subsection (b)(12) filed 10-23-96; operative 10-23-96 pursuant to Government Code section 11343.4(d) (Register 96, No. 43).
17. Amendment of subsections (b)(8.1) and (9)(E) filed 4-9-97; operative 4-9-97 pursuant to Government Code section 11343.4(d) (Register 97, No. 15).

18. Amendment of subsections (b)(7)(B)5., new subsections (b)(8.2)-(b)(8.4)(C) and amendment of Note filed 8-24-98; operative 8-24-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 35).

19. Editorial correction of subsection (a) (Register 98, No. 47).

20. Amendment of subsections (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 5-11-99; operative 5-11-99 pursuant to Government Code section 11343.4(d) (Register 99, No. 20).

21. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-6-2000; operative 1-1-2001 pursuant to the 1974 version of Government Code section 11380.2 and Title 2, California Code of Regulations, section 18312(d) and (e) (Register 2000, No. 49).

22. Amendment of subsections (b)(3) and (b)(10) filed 1-10-2001; operative 2-1-2001.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 2).

23. Amendment of subsections (b)(7)(A)4., (b)(7)(B)1.-2., (b)(8.2)(E)3., (b)(9)(A)-(C) and footnote 4. filed 2-13-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 7).

24. Amendment of subsections (b)(8.1)-(b)(8.1)(A) filed 1-16-2003; operative 1-1-2003.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District,

nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2003, No. 3).

25. Editorial correction of History 24 (Register 2003, No. 12).

26. Editorial correction removing extraneous phrase in subsection (b)(9.5)(B) (Register 2004, No. 33).

27. Amendment of subsections (b)(2)-(3), (b)(3)(C), (b)(6)(C), (b)(8.1)-(b)(8.1)(A), (b)(9)(E) and (b)(11)-(12) filed 1-4-2005; operative 1-1-2005 pursuant to Government Code section 11343.4 (Register 2005, No. 1).

28. Amendment of subsection (b)(7)(A)4. filed 10-11-2005; operative 11-10-2005 (Register 2005, No. 41).

29. Amendment of subsections (a), (b)(1), (b)(3), (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 12-18-2006; operative 1-1-2007. Submitted to OAL pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2006, No. 51).

30. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 10-31-2008; operative 11-30-2008. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2008, No. 44).

31. Amendment of section heading and section filed 11-15-2010; operative 12-15-2010. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of*

*Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2010, No. 47).

32. Amendment of section heading and subsections (a)-(b)(1), (b)(3)-(4), (b)(5)(C), (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) and amendment of footnote 1 filed 1-8-2013; operative 2-7-2013.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2013, No. 2).

33. Amendment of subsections (b)(8.1)-(b)(8.1)(A), (b)(8.2)(E)3. and (b)(9)(E) filed 12-15-2014; operative 1-1-2015 pursuant to section 18312(e)(1)(A), title 2, California Code of Regulations.

Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2014, No. 51).

34. Redesignation of portions of subsection (b)(8)(A) as new subsections (b)(8)(B)-(D), amendment of subsections (b)(8.1)-(b)(8.1)(A), redesignation of portions of subsection (b)(8.1)(A) as new subsections (b)(8.1)(B)-(C) and amendment of subsection (b)(9)(E) filed 12-1-2016; operative 12-31-2016 pursuant to Cal. Code Regs. tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision,

April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2016, No. 49).

35. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-12-2018; operative 1-11-2019 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2018, No. 50).

36. Amendment of subsections (b)(8.1)-(8.1)(A) filed 12-23-2020; operative 1-1-2021 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2020, No. 52).

37. Amendment of subsections (b)(3)(C), (b)(5)(C), (b)(5.5), (b)(5.5)(A)(2), (b)(7)(D), (b)(8)(A), (b)(8.1)(A), (b)(8.2)(A), (b)(8.2)(C)-(D), (b)(8.3)(A), (b)(9), (b)(9.3), (b)(9.5), (b)(10) and (b)(11) and footnote 5 filed 5-12-2021; operative 6-11-2021 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974

Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2021, No. 20).

# CONFLICT OF INTEREST CODE OF THE PAUMA VALLEY COMMUNITY SERVICES DISTRICT

**~~(Adopted September 24, 2018~~ Amended September 26, 2022)**

The Political Reform Act (Gov. Code § 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. § 18730) that contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached Appendix designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Pauma Valley Community Services District (the "District")**.

All officials and designated positions required to submit a statement of economic interests shall file their statements with the ~~General Office~~ Manager as the District's Filing Officer. The Filing Officer shall make and retain a copy of all statements filed by the General Manager and Members of the Board of Directors, and forward the originals of such statements to the Clerk of the Board of Supervisors. The Filing Officer shall retain the original statements of all other officials and designated positions and will make this Code and all retained statements available for public inspection and reproduction during regular business hours (Gov. Code § 81008).



**APPENDIX**  
**CONFLICT OF INTEREST CODE**  
**OF THE**  
**PAUMA VALLEY**  
**COMMUNITY SERVICES DISTRICT**

**(~~Adopted September 24, 2018~~ Amended September 26, 2022)**

**PART “A”<sup>1</sup>**

**OFFICIALS WHO MANAGE PUBLIC INVESTMENTS**

Officials who manage public investments, as defined by 2 California Code of Regulations section 18700.3 are NOT subject to the District’s Code, but must file disclosure statements under Government Code section 87200 et seq. [Regs. § 18730(b)(3)] These positions are listed here for informational purposes only.

It has been determined that the positions listed below are officials who manage public investments<sup>2</sup> :

Members of the Board of Directors

General Manager

Investment Consultant

---

<sup>1</sup> Titles were deleted in ~~July 2020~~ August 2022.

<sup>2</sup> Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

**DESIGNATED POSITIONS**

**GOVERNED BY THE CONFLICT OF INTEREST CODE**

**DESIGNATED EMPLOYEES'**  
**TITLE OR FUNCTION**

**DISCLOSURE CATEGORIES**  
**ASSIGNED**

General Counsel	1, 2
Office Manager	4
<del>Security Department Captain</del>	<del>5</del>
<u>Security Supervisor</u>	<u>5</u>
<u>Utility Department Supervisor</u>	<u>5</u>

Consultants and New Positions<sup>3</sup>

---

<sup>3</sup> Individuals serving as a consultant as defined in FPPC Reg 18700.3 or in a new position created since this Code was last approved that makes or participates in making decisions must file under the broadest disclosure set forth in this Code subject to the following limitation:

The General Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to assign a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document. (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.) The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

## PART “B”

### DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which ~~he or she~~ the designated is assigned.<sup>4</sup> “Investment” means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

**Category 1:** All investments and business positions in business entities, and sources of income located in, that do business in or own real property within the jurisdiction of the District.

**Category 2:** All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

**Category 3:** All investments and business positions in, and sources of income from, business entities that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

**Category 4:** All investments and business positions in, and sources of income from, business entities that provide services, supplies, materials, machinery, vehicles or equipment of a type purchased or leased by the District.

**Category 5:** All investments and business positions in, and sources of income from, business entities that provide services, supplies, materials, machinery, vehicles or equipment of a type purchased or leased by the Designated Employee’s department, unit or division.

---

<sup>4</sup> This Conflict of Interest Code does not require the reporting of gifts from outside this agency’s jurisdiction if the source does not have some connection with or bearing upon the functions or duties of the position. (Reg. 18730.1)

# CONFLICT OF INTEREST CODE OF THE PAUMA VALLEY COMMUNITY SERVICES DISTRICT

**(Amended September 26, 2022)**

The Political Reform Act (Gov. Code § 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. § 18730) that contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached Appendix designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Pauma Valley Community Services District (the "District")**.

All officials and designated positions required to submit a statement of economic interests shall file their statements with the Office Manager as the District's Filing Officer. The Filing Officer shall make and retain a copy of all statements filed by the General Manager and Members of the Board of Directors, and forward the originals of such statements to the Clerk of the Board of Supervisors. The Filing Officer shall retain the original statements of all other officials and designated positions and will make this Code and all retained statements available for public inspection and reproduction during regular business hours (Gov. Code § 81008).

**APPENDIX**  
**CONFLICT OF INTEREST CODE**  
**OF THE**  
**PAUMA VALLEY**  
**COMMUNITY SERVICES DISTRICT**

**(Amended September 26, 2022)**

**PART “A”<sup>1</sup>**

**OFFICIALS WHO MANAGE PUBLIC INVESTMENTS**

Officials who manage public investments, as defined by 2 California Code of Regulations section 18700.3 are NOT subject to the District’s Code, but must file disclosure statements under Government Code section 87200 et seq. [Regs. § 18730(b)(3)] These positions are listed here for informational purposes only.

It has been determined that the positions listed below are officials who manage public investments<sup>2</sup> :

Members of the Board of Directors

General Manager

Investment Consultant

---

<sup>1</sup> Titles were deleted in August 2022.

<sup>2</sup> Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

**DESIGNATED POSITIONS**

**GOVERNED BY THE CONFLICT OF INTEREST CODE**

<b><u>DESIGNATED EMPLOYEES'</u></b> <b><u>TITLE OR FUNCTION</u></b>	<b><u>DISCLOSURE CATEGORIES</u></b> <b><u>ASSIGNED</u></b>
General Counsel	1, 2
Office Manager	4
Security Supervisor	5
Utility Department Supervisor	5

Consultants and New Positions<sup>3</sup>

---

<sup>3</sup> Individuals serving as a consultant as defined in FPPC Reg 18700.3 or in a new position created since this Code was last approved that makes or participates in making decisions must file under the broadest disclosure set forth in this Code subject to the following limitation:

The General Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to assign a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document. (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.). The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

## **PART “B”**

### **DISCLOSURE CATEGORIES**

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which the designated is assigned.<sup>4</sup> “Investment” means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

**Category 1:** All investments and business positions in business entities, and sources of income located in, that do business in or own real property within the jurisdiction of the District.

**Category 2:** All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

**Category 3:** All investments and business positions in, and sources of income from, business entities that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

**Category 4:** All investments and business positions in, and sources of income from, business entities that provide services, supplies, materials, machinery, vehicles or equipment of a type purchased or leased by the District.

**Category 5:** All investments and business positions in, and sources of income from, business entities that provide services, supplies, materials, machinery, vehicles or equipment of a type purchased or leased by the Designated Employee’s department, unit or division.

---

<sup>4</sup> This Conflict of Interest Code does not require the reporting of gifts from outside this agency’s jurisdiction if the source does not have some connection with or bearing upon the functions or duties of the position. (Reg. 18730.1)

**RESOLUTION NO. 111**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PAUMA VALLEY COMMUNITY SERVICES DISTRICT  
AMENDING THE CONFLICT OF INTEREST CODE  
PURSUANT TO THE POLITICAL REFORM ACT OF 1974**

**WHEREAS**, the Legislature of the State of California enacted the Political Reform Act of 1974, Government Code Section 81000 et seq. (the “Act”), which contains provisions relating to conflicts of interest which potentially affect all officers, employees and consultants of the Pauma Valley Community Services District (the “District”) and requires all public agencies to adopt and promulgate a Conflict of Interest Code; and

**WHEREAS**, the Board of Directors adopted a Conflict of Interest Code (the “Code”) which was amended on September 24, 2018; and

**WHEREAS**, subsequent changed circumstances within the District have made it advisable and necessary pursuant to Sections 87306 and 87307 of the Act to amend and update the District’s Code; and

**WHEREAS**, the potential penalties for violation of the provisions of the Act are substantial and may include criminal and civil liability, as well as equitable relief which could result in the District being restrained or prevented from acting in cases where the provisions of the Act may have been violated; and

**WHEREAS**, notice of the time and place of a public meeting on, and of consideration by the Board of Directors of, the proposed amended Code was provided each affected designated position and publicly posted for review at the offices of the District; and

**WHEREAS**, a public meeting was held upon the proposed amended Code at a regular meeting of the Board of Directors on September 26, 2022, at which all present were given an opportunity to be heard on the proposed amended Code.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Pauma Valley Community Services District that the Board of Directors does hereby adopt the proposed amended Conflict of Interest Code, a copy of which is attached hereto and shall be on file with the Office Manager and available to the public for inspection and copying during regular business hours;

**BE IT FURTHER RESOLVED** that the said amended Code shall be submitted to the Board of Supervisors of the County of San Diego for approval and said Code shall become effective immediately upon approval of the Board of Supervisors.

**BE IT FURTHER RESOLVED** that all previously adopted conflict of interest codes and amendments are rescinded upon approval of the amended and updated conflict of interest code by the Board of Supervisors.

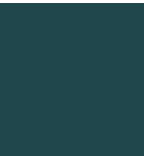
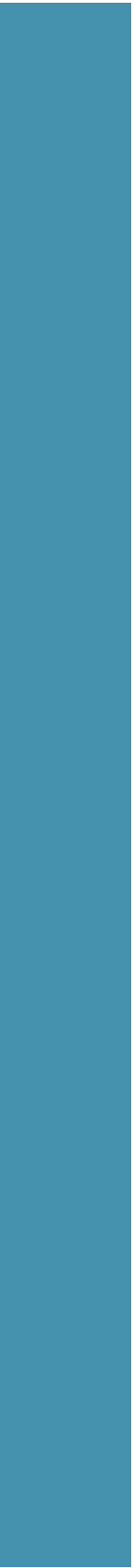
**APPROVED AND ADOPTED** this 26th day of September, 2022.

\_\_\_\_\_  
President, Board of Directors  
Pauma Valley Community Services District

ATTEST:

\_\_\_\_\_  
Secretary, Board of Directors  
Pauma Valley Community Services District





**PAUMA VALLEY  
COMMUNITY SERVICES DISTRICT  
ANNUAL FINANCIAL REPORT  
For the Fiscal Years Ended  
June 30, 2022 and 2021**

**NIGRO  
& NIGRO<sup>PC</sup>**

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*For the Fiscal Years Ended June 30, 2022 and 2021*  
*Table of Contents*

---

**FINANCIAL SECTION**

	<u>Page</u>
Independent Auditors' Report .....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Balance Sheets.....	10
Statements of Revenues, Expenses and Changes in Net Position.....	11
Statements of Cash Flows.....	12
Notes to Financial Statements .....	14

**REQUIRED SUPPLEMENTARY INFORMATION**

Schedule of Proportionate Share of the Net Pension Liability.....	32
Schedule of Contributions .....	33

**OTHER INDEPENDENT AUDITORS' REPORTS**

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	34
---	----

---

---

***Financial Section***

---

---



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Pauma Valley Community Services District  
Pauma Valley, California

### Opinion

We have audited the accompanying financial statements of the Pauma Valley Community Services District (District), which comprise the balance sheets as of June 30, 2022 and 2021, and related statements of revenue, expenses, and changes in net position, and cash flows for the years then ended, and related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2022 and 2021, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the District's Proportionate Share of the Plan's Net Pension Liability, Schedule of the District's Contributions to the Pension Plan, Schedule of Changes in the District's Net OPEB Liability and Related Ratios, and Schedule of the District's Contributions to the OPEB Plan 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2021, from which such partial information was derived.

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

In accordance with *Government Auditing Standards*, we have also issued a separate report dated September 30, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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.

Murrieta, California  
September 30, 2022

## **PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

### *Management's Discussion and Analysis (Unaudited)*

*For the Fiscal Years Ended June 30, 2022 and 2021*

---

Management's Discussion and Analysis (MD&A) offers readers of Pauma Valley Community Services District's financial statements a narrative overview of the District's financial activities for the fiscal years ended June 30, 2022 and 2021. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

- In fiscal year 2022, the District's net position increased by \$283,078 or 10.6% from the prior year's net position of \$2,664,888 to \$2,947,966 as a result of the year's operations.
- In fiscal year 2021, the District's net position decreased by \$22,371 or 0.8% from the prior year's net position of \$2,687,259 to \$2,664,888 as a result of the year's operations.
- In fiscal year 2022, operating revenues increased \$737,703 or 52.4% from \$1,407,929 to \$2,145,632, from the prior year, primarily due to a \$677,124 reimbursement from RPMWC for its portion of the Net Pension Liability.
- In fiscal year 2021, operating revenues decreased \$10,731 or 0.8% from \$1,418,660 to 1,407,929, from the prior year, primarily due to a \$13,591 decrease in other fees and services.
- In fiscal year 2022, operating expenses increased \$448,031 or 29% from \$1,544,296 to \$1,992,327, from the prior year, primarily due to an increase in the overall costs across all categories.
- In fiscal year 2021, operating expenses decreased \$91,054 or 5.6% from \$1,635,350 to \$1,544,296, from the prior year, primarily due to a \$78,944 decrease in the overall costs related to patrol services.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis serve as an introduction to the District's financial statements. The District's basic financial statements reflect the combined results of the Operating and Capital Programs and include four components: (1) Balance Sheet; (2) Statement of Revenues, Expenses, and Changes in Net Position; (3) Statement of Cash Flows; and (4) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position, results of operations, and changes in cash flow during the fiscal years ending June 30, 2022 and 2021. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**REQUIRED FINANCIAL STATEMENTS**

**Balance Sheet**

The Balance Sheet presents information on the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two 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. However, other factors such as changes in economic conditions, population growth, zoning, and new or changed legislation or regulations also need to be considered when establishing financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflow of resources, resulting in net positions of \$2,947,966 and \$2,664,888 as of June 30, 2022 and 2021, respectively.

**Statement of Revenues, Expenses, and Changes in Net Position**

The Statement of Revenues, Expenses, and Changes in Net Position present information showing how the District's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the results of the District's operations for the year and can be used to determine if the District has successfully recovered all of its costs through user fees and other charges. Operating revenues and expenses are related to the District's core activities (providing sewer, patrol, and gate services). Non-operating revenues and expenses are not directly related to the core activities of the District (e.g. interest income, interest expense, property taxes, gain or loss on sale of assets). For the fiscal years ended June 30, 2022 and 2021, net position increased \$283,078 and decreased \$22,371, respectively.

**Statement of Cash Flows**

The Statement of Cash Flows presents information regarding the District's use of cash during the year. It reports cash receipts, cash payments, and net changes in cash resulting from operations, financing and investing activities. The Statement of Cash Flows provides answers to such questions as: Where did cash come from? What was cash used for? What was the change in the cash balance during the reporting period?

District cash flows for the year have been categorized into one of the following activities: operating, non-capital financing, capital and related financing, or investing. The total of these categories represents a change in cash and cash equivalents of (\$949,825) and \$61,163 for the fiscal years ending June 30, 2022 and 2021, respectively. Cash equivalents managed directly by the District consist of investments in the California Local Agency Investment Fund (LAIF).



**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Balance Sheets**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>	<u>June 30, 2020</u>	<u>Change</u>
<b>Assets:</b>					
Current assets	\$ 372,166	\$ 1,276,729	\$ (904,563)	\$ 1,244,280	\$ 32,449
Capital assets, net	2,834,269	2,738,128	96,141	2,689,045	49,083
<b>Total assets</b>	<u>3,206,435</u>	<u>4,014,857</u>	<u>(808,422)</u>	<u>3,933,325</u>	<u>81,532</u>
<b>Deferred outflows of resources</b>	<u>1,842,793</u>	<u>293,789</u>	<u>1,549,004</u>	<u>348,809</u>	<u>(55,020)</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 5,049,228</u>	<u>\$ 4,308,646</u>	<u>\$ 740,582</u>	<u>\$ 4,282,134</u>	<u>\$ 26,512</u>
<b>Liabilities:</b>					
Current liabilities	\$ 207,659	\$ 108,857	\$ 98,802	\$ 87,773	\$ 21,084
Non-current liabilities	996,906	1,522,061	(525,155)	1,441,915	80,146
<b>Total liabilities</b>	<u>1,204,565</u>	<u>1,630,918</u>	<u>(426,353)</u>	<u>1,529,688</u>	<u>101,230</u>
<b>Deferred inflows of resources</b>	<u>896,697</u>	<u>12,840</u>	<u>883,857</u>	<u>65,187</u>	<u>(52,347)</u>
<b>Net position:</b>					
Investment in capital assets	2,834,269	2,738,128	96,141	2,689,045	49,083
Unrestricted (Deficit)	113,697	(73,240)	186,937	(1,786)	(71,454)
<b>Total net position</b>	<u>2,947,966</u>	<u>2,664,888</u>	<u>283,078</u>	<u>2,687,259</u>	<u>(22,371)</u>
<b>Total liabilities, deferred outflows of resources and net position</b>	<u>\$ 5,049,228</u>	<u>\$ 4,308,646</u>	<u>\$ 740,582</u>	<u>\$ 4,282,134</u>	<u>\$ 26,512</u>

The condensed statement on the prior page presents a summary of the District's Balance Sheet.

- The District's net position as of June 30, 2022 totaled \$2,947,966 compared with \$2,664,888 as of June 30, 2021, an increase of \$283,078 or 10.6%.
- The District's net position as of June 30, 2021 totaled \$2,664,888 compared with \$2,687,259 as of June 30, 2020, a decrease of \$22,371 or 0.8%.

Net position is accumulated from revenues, expenses, and contributed capital combined with the beginning balance of net position as presented in the Statement of Revenues, Expenses, and Changes in Net Position.

In accordance with generally accepted accounting principles, capital assets are recorded at historical cost.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statements of Revenues, Expenses, and Changes in Net Position**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>	<u>June 30, 2020</u>	<u>Change</u>
Operating revenues	\$ 2,145,632	\$ 1,407,929	\$ 737,703	\$ 1,418,660	\$ (10,731)
Operating expenses	(1,992,327)	(1,544,296)	(448,031)	(1,635,350)	91,054
<b>Operating income (loss)</b>	153,305	(136,367)	289,672	(216,690)	80,323
Non-operating revenues(expenses), net	129,773	113,996	15,777	121,494	(7,498)
<b>Change in net position</b>	283,078	(22,371)	305,449	(95,196)	72,825
Net position:					
<b>Beginning of year</b>	2,664,888	2,687,259	(22,371)	2,782,455	(95,196)
<b>End of year</b>	<u>\$ 2,947,966</u>	<u>\$ 2,664,888</u>	<u>\$ 283,078</u>	<u>\$ 2,687,259</u>	<u>\$ (22,371)</u>

While the Statement of Net Position shows the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position, provides answers to the nature and source of these changes.

**Table A-3: Comparative Statement of Revenues**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
<b>Operating revenues:</b>					
Sewer service fees	\$ 453,233	\$ 443,267	\$ 9,966	\$ 441,975	\$ 1,292
Patrol service fees	537,949	537,949	-	536,381	1,568
Gate service fees	420,744	398,364	22,380	398,364	-
Other fees and charges	733,706	28,349	705,357	41,940	(13,591)
<b>Total operating revenues</b>	2,145,632	1,407,929	737,703	1,418,660	(10,731)
<b>Non-operating:</b>					
Property taxes	117,175	112,479	4,696	107,242	5,237
Investment earnings	598	1,517	(919)	14,252	(12,735)
Sale of capital asset	12,000	-	12,000	-	-
<b>Total non-operating</b>	129,773	113,996	15,777	121,494	(7,498)
<b>Total revenues</b>	<u>\$ 2,275,405</u>	<u>\$ 1,521,925</u>	<u>\$ 753,480</u>	<u>\$ 1,540,154</u>	<u>\$ (18,229)</u>

- In fiscal year 2022, operating revenues increased \$737,703 or 52.4% from \$1,407,929 to \$2,145,632, from the prior year, primarily due to a \$677,124 reimbursement from RPMWC for its portion of the Net Pension Liability payoff.
- In fiscal year 2021, operating revenues decreased \$10,731 or 0.8% from \$1,418,660 to 1,407,929, from the prior year, primarily due to a \$13,591 decrease in other fees and services.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

**Table A-4: Comparative Statement of Expenses**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
<b>Operating expenses:</b>					
Sewer system	\$ 534,614	\$ 411,171	\$ 123,443	\$ 414,309	\$ (3,138)
Patrol services	571,109	441,355	129,754	520,299	(78,944)
Gate services	394,756	302,455	92,301	318,406	(15,951)
General and administrative	491,848	389,315	102,533	382,336	6,979
<b>Total operating expenses</b>	<u>1,992,327</u>	<u>1,544,296</u>	<u>448,031</u>	<u>1,635,350</u>	<u>(91,054)</u>
<b>Total expenses</b>	<u>\$ 1,992,327</u>	<u>\$ 1,544,296</u>	<u>\$ 448,031</u>	<u>\$ 1,635,350</u>	<u>\$ (91,054)</u>

- In fiscal year 2022, operating expenses increased \$448,031 or 29% from \$1,544,296 to \$1,992,327, from the prior year, primarily due to an increase in the overall costs across all categories.
- In fiscal year 2021, operating expenses decreased \$91,054 or 5.6% from \$1,635,350 to \$1,544,296, from the prior year, primarily due to a \$78,944 decrease in the overall costs related to patrol services.

**CAPITAL ASSETS**

	<u>Balance June 30, 2022</u>	<u>Balance June 30, 2021</u>	<u>Balance June 30, 2020</u>
<b>Capital assets:</b>			
Non-depreciable assets	\$ 94,868	\$ 94,868	\$ 94,868
Depreciable assets	4,532,074	4,424,072	4,252,840
Accumulated depreciation	<u>(1,792,673)</u>	<u>(1,780,812)</u>	<u>(1,658,663)</u>
<b>Total capital assets, net</b>	<u>\$ 2,834,269</u>	<u>\$ 2,738,128</u>	<u>\$ 2,689,045</u>

In 2022, capital assets, net increased by \$96,141 from the prior year, contributing towards the ending balance of \$2,834,269. This overall net increase consisted of \$244,833 in additions, \$136,831 in deletions, and current year depreciation of \$148,692.

In 2021, capital assets, net increased by \$49,083 from the prior year, contributing towards the ending balance of \$2,738,128. This overall net increase consisted of \$171,232 in additions and current year depreciation of \$122,149.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**CONDITIONS AFFECTING CURRENT FINANCIAL POSITION**

Management is unaware of any item that would affect the current financial position.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our Board of Directors, citizens, customers, ratepayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives and the stewardship of the facilities it owns and operates. If you have questions about this report or need additional information, please contact the District's General Manager, Pauma Valley Community Services District, 33129 Cole Grade Road, Pauma Valley, California 92061.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Balance Sheets*

*June 30, 2022 and 2021*

<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Current assets:</b>		
Cash and cash equivalents (Note 2)	\$ 232,468	\$ 1,182,293
Accrued interest receivable	1	874
Accounts receivable (Note 3)	72,419	53,779
Property taxes receivable	975	771
Prepaid expenses	42,053	39,012
Prepaid lease (Note 4)	24,250	-
<b>Total current assets</b>	<b>372,166</b>	<b>1,276,729</b>
<b>Non-current assets:</b>		
Capital assets – not being depreciated (Note 5)	94,868	94,868
Capital assets – being depreciated, net (Note 5)	2,739,401	2,643,260
<b>Total non-current assets</b>	<b>2,834,269</b>	<b>2,738,128</b>
<b>Total assets</b>	<b>3,206,435</b>	<b>4,014,857</b>
<b>Deferred outflows of resources:</b>		
Deferred amounts related to net pension liability (Note 7)	1,842,793	293,789
<b>Total deferred outflows of resources</b>	<b>1,842,793</b>	<b>293,789</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 5,049,228</b>	<b>\$ 4,308,646</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 166,376	\$ 77,508
Customer unearned revenue for services	26,102	18,933
Long-term liabilities – due within one year:		
Compensated absences (Note 6)	15,181	12,416
<b>Total current liabilities</b>	<b>207,659</b>	<b>108,857</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	15,181	12,415
Net pension liability (Note 7)	981,725	1,509,646
<b>Total non-current liabilities</b>	<b>996,906</b>	<b>1,522,061</b>
<b>Total liabilities</b>	<b>1,204,565</b>	<b>1,630,918</b>
<b>Deferred inflows of resources:</b>		
Deferred amounts related to net pension liability (Note 7)	896,697	12,840
<b>Total deferred inflows of resources</b>	<b>896,697</b>	<b>12,840</b>
<b>Net position:</b>		
Investment in capital assets	2,834,269	2,738,128
Unrestricted (Deficit)	113,697	(73,240)
<b>Total net position</b>	<b>2,947,966</b>	<b>2,664,888</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 5,049,228</b>	<b>\$ 4,308,646</b>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Statements of Revenues, Expenses and Changes in Net Position*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

	<u>2022</u>	<u>2021</u>
<b>Operating revenues:</b>		
Sewer service fees	\$ 453,233	\$ 443,267
Patrol service fees	537,949	537,949
Gate service fees	420,744	398,364
Other fees and charges	733,706	28,349
<b>Total operating revenues</b>	<u>2,145,632</u>	<u>1,407,929</u>
<b>Operating expenses:</b>		
Sewer system	534,614	411,171
Patrol services	571,109	441,355
Gate services	394,756	302,455
General and administrative	491,848	389,315
<b>Total operating expenses</b>	<u>1,992,327</u>	<u>1,544,296</u>
<b>Operating income (loss)</b>	<u>153,305</u>	<u>(136,367)</u>
<b>Non-operating revenues(expenses):</b>		
Property taxes	117,175	112,479
Investment earnings	598	1,517
Sale of capital assets	12,000	-
<b>Total non-operating revenue(expense), net</b>	<u>129,773</u>	<u>113,996</u>
<b>Change in net position</b>	283,078	(22,371)
<b>Net position:</b>		
Beginning of year	<u>2,664,888</u>	<u>2,687,259</u>
End of year	<u>\$ 2,947,966</u>	<u>\$ 2,664,888</u>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Statements of Cash Flows*

*For the Fiscal Years Ended June 30, 2022 and 2021*

---

	<u>2022</u>	<u>2021</u>
<b>Cash flows from operating activities:</b>		
Cash receipts from customers and others	\$ 2,109,911	\$ 1,421,248
Cash paid to employees for salaries and wages	(909,549)	(849,137)
Cash paid to vendors and suppliers for materials and services	<u>(2,035,796)</u>	<u>(455,263)</u>
<b>Net cash used by operating activities</b>	<u>(835,434)</u>	<u>116,848</u>
<b>Cash flows from non-capital financing activities:</b>		
Proceeds from property taxes	<u>116,971</u>	<u>112,697</u>
<b>Net cash provided by non-capital financing activities</b>	<u>116,971</u>	<u>112,697</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	<u>(244,833)</u>	<u>(171,232)</u>
<b>Net cash used in capital and related financing activities</b>	<u>(232,833)</u>	<u>(171,232)</u>
<b>Cash flows from investing activities:</b>		
Investment earnings	<u>1,471</u>	<u>2,850</u>
<b>Net cash provided by investing activities</b>	<u>1,471</u>	<u>2,850</u>
<b>Net decrease in cash and cash equivalents</b>	(949,825)	61,163
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>1,182,293</u>	<u>1,121,130</u>
End of year	<u><u>\$ 232,468</u></u>	<u><u>\$ 1,182,293</u></u>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Statements of Cash Flows (continued)*

*For the Fiscal Years Ended June 30, 2022 and 2021*

---

	<u>2022</u>	<u>2021</u>
<b>Reconciliation of operating income (loss) to net cash used by operating activities:</b>		
Operating income(loss)	\$ 153,305	\$ (136,367)
<b>Adjustments to reconcile operating income(loss) to net cash used in operating activities:</b>		
Depreciation	148,692	122,149
<b>Change in assets - (increase)decrease:</b>		
Accounts receivable	(18,640)	21,748
Prepaid expenses	(3,041)	5,415
Prepaid lease	(24,250)	-
<b>Change in deferred outflows of resources - (increase)decrease</b>		
Deferred amounts related to net pension liability	(1,549,004)	55,020
<b>Change in liabilities - increase(decrease):</b>		
Accounts payable and accrued expenses	88,868	28,248
Customer unearned revenue for services	7,169	(8,429)
Compensated absences	5,531	2,530
Net pension liability	(527,921)	78,881
<b>Change in deferred inflows of resources - increase(decrease)</b>		
Deferred amounts related to net pension liability	883,857	(52,347)
<b>Total adjustments</b>	<u>(988,739)</u>	<u>253,215</u>
<b>Net cash used in operating activities</b>	<u>\$ (835,434)</u>	<u>\$ 116,848</u>



# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2022 and 2021

---

### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

The Pauma Valley Community Services District (District) was organized in 1961 under the Community Services District Law (Division 2 of Title 6) to provide sanitary sewer and security services to its constituency. The District is governed by a Board of Directors consisting of five directors elected by the District's constituency. The principal source of revenues to the District is fees for sanitary sewer and security services.

#### B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity* (GASB Statement No. 61). 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 identified no organizations that are required to be reported as component units.

#### C. Basis of Presentation, Basis of Accounting

The Financial Statements (i.e., the balance sheet, the statement of revenues, expenses and change in net position, and statement of cash flows) report information on all of the activities of the primary government. The District accounts for its operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Financial Statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as all eligibility requirements have been met. Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period.

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2022 and 2021

---

#### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. Basis of Presentation, Basis of Accounting (continued)

In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

**Deferred Outflows of Resources** represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

**Deferred Inflows of Resources** represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as *operating income* in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

##### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

###### 1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at the carrying amount, which reasonably estimates fair value.

###### 2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

**2. Investments (continued)**

*Level 2* – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

*Level 3* – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

**3. Allowance for Doubtful Accounts**

The District’s accounts receivable consists of balances due from its customers, substantially all whom are residents in Pauma Valley Country Club Estates. The District has the right of lien and foreclosure on customer’s properties, and accordingly the risk of non-collection is low. However, when these remedies appear inadequate, the District provides for estimated losses based upon prior experience and management’s assessment of the collectability of existing specific accounts.

**4. Prepaids**

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**5. Capital Assets**

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the District’s classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Fences	5-40 years
Machinery and Equipment	5-30 years
Sewer and lateral lines	10-50 years
Oak Tree Lift Station	5-15 years
Treatment Plan	40 years
Drains	100 years
Channels	10-50 years

**6. Compensated Absences**

The liability for compensated absences reported on the balance sheet consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

**7. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

<u>CalPERS</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Valuation date	June 30, 2020	June 30, 2019
Measurement date	June 30, 2021	June 30, 2020
Measurement period	July 1, 2020 to June 30, 2021	July 1, 2019 to June 30, 2020

**8. Net Position**

Net position is classified into two components: net investment in capital assets and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** - This component of net position consists of capital assets, net of accumulated depreciation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "investment in capital assets".

**E. Property Taxes**

Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent of county-wide assessed valuations. This one percent is allocated pursuant to state law to the appropriate units of local government. Tax levies are limited to 1% of full market value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. The County of San Diego (County) bills and collects property taxes on behalf of the District. The County’s tax fiscal year is July 1, to June 30. Property taxes attach as a lien on property on January 1. Taxes are levied on July 1 and are payable in two equal installments on November 1 and February 1, and become delinquent after December 10, and April 10.

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2022 and 2021

---

### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

### NOTE 2 – CASH AND DEPOSITS

Cash and cash equivalents as of June 30 consisted of the following:

<u>Description</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Petty cash	\$ 368	\$ 421
Deposits held with financial institutions	231,502	111,747
Local Agency Investment Fund (LAIF)	598	1,070,125
<b>Total cash and cash equivalents</b>	<b>\$ 232,468</b>	<b>\$ 1,182,293</b>

The table below identifies the investment types that are authorized by the California Government Code and the District's investment policy. The table also identifies certain provisions of the District's investment policy that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury obligations	5-years	None	None
District issued bonds	5-years	None	None
Government sponsored agency securities	5-years	None	None
Certificates-of-deposit	5-years	35%	None
Money-market funds	N/A	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None

#### Demand Deposits with Financial Institutions

At June 30, 2022 and 2021, the carrying amount of the District's demand deposits were \$231,502 and \$111,747, respectively, and the financial institution's balance were \$209,526 and \$125,507, respectively. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2022 and 2021

---

#### NOTE 2 – CASH AND DEPOSITS (continued)

##### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

##### Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount 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 the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2022, and 2021, the District held \$598 and \$1,070,125 in LAIF, respectively.

#### NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30 consisted of the following:

<u>Description</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Accounts receivable – customers	\$ 36,271	\$ 24,853
Due from Rancho Pauma Mutual Water Company	36,148	28,926
<b>Total accounts receivable</b>	<b>\$ 72,419</b>	<b>\$ 53,779</b>

#### NOTE 4 – PREPAID LEASE

On October 1, 2021, the District entered into an agreement with Pauma Valley Country Club, to lease an airport hangar for the purpose of installing a rooftop solar system. The term of the lease is 25 years, at a total cost of \$25,000. The District paid the entire \$25,000 in advance on day one of the lease term. The District will recognize \$1,000 of expense annually for the lease. In 2022, the District recognized \$750 of rent expense.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2022 and 2021*

**NOTE 5 – CAPITAL ASSETS AND DEPRECIATION**

Changes in capital assets for fiscal year 2022 were as follows:

Description	Balance July 1, 2021	Additions	Deletions/ Transfers	Balance June 30, 2022
<b>Non-depreciable assets:</b>				
Land	\$ 94,768	\$ -	\$ -	\$ 94,768
Easements	100	-	-	100
<b>Total non-depreciable assets</b>	<u>94,868</u>	<u>-</u>	<u>-</u>	<u>94,868</u>
<b>Depreciable assets:</b>				
Sewer system	3,586,770	234,935	-	3,821,705
Buildings and improvements	330,167	9,898	-	340,065
Patrol and gate	507,135	-	(136,831)	370,304
<b>Total depreciable assets</b>	<u>4,424,072</u>	<u>244,833</u>	<u>(136,831)</u>	<u>4,532,074</u>
<b>Accumulated depreciation:</b>				
Sewer system	(1,395,506)	(90,709)	-	(1,486,215)
Buildings and improvements	(143,715)	(15,697)	-	(159,412)
Patrol and gate	(241,591)	(42,286)	136,831	(147,046)
<b>Total accumulated depreciation</b>	<u>(1,780,812)</u>	<u>(148,692)</u>	<u>136,831</u>	<u>(1,792,673)</u>
<b>Total depreciable assets, net</b>	<u>2,643,260</u>	<u>96,141</u>	<u>-</u>	<u>2,739,401</u>
<b>Total capital assets, net</b>	<u>\$ 2,738,128</u>	<u>\$ 96,141</u>	<u>\$ -</u>	<u>\$ 2,834,269</u>

Changes in capital assets for fiscal year 2021 were as follows:

Description	Balance July 1, 2020	Additions	Deletions/ Transfers	Balance June 30, 2021
<b>Non-depreciable assets:</b>				
Land	\$ 94,768	\$ -	\$ -	\$ 94,768
Easements	100	-	-	100
<b>Total non-depreciable assets</b>	<u>94,868</u>	<u>-</u>	<u>-</u>	<u>94,868</u>
<b>Depreciable assets:</b>				
Sewer system	3,543,935	42,835	-	3,586,770
Buildings and improvements	295,723	34,444	-	330,167
Patrol and gate	413,182	93,953	-	507,135
<b>Total depreciable assets</b>	<u>4,252,840</u>	<u>171,232</u>	<u>-</u>	<u>4,424,072</u>
<b>Accumulated depreciation:</b>				
Sewer system	(1,311,342)	(84,164)	-	(1,395,506)
Buildings and improvements	(134,171)	(9,544)	-	(143,715)
Patrol and gate	(213,150)	(28,441)	-	(241,591)
<b>Total accumulated depreciation</b>	<u>(1,658,663)</u>	<u>(122,149)</u>	<u>-</u>	<u>(1,780,812)</u>
<b>Total depreciable assets, net</b>	<u>2,594,177</u>	<u>49,083</u>	<u>-</u>	<u>2,643,260</u>
<b>Total capital assets, net</b>	<u>\$ 2,689,045</u>	<u>\$ 49,083</u>	<u>\$ -</u>	<u>\$ 2,738,128</u>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

**NOTE 5 – CAPITAL ASSETS AND DEPRECIATION (continued)**

Depreciation expense as of June 30 was allocated to the following services:

<u>Services Allocation</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Sewer system	\$ 90,709	\$ 84,164
Patrol	31,955	18,110
Gate	10,331	10,331
Administration	15,697	9,544
<b>Total depreciation expense</b>	<u>\$ 148,692</u>	<u>\$ 122,149</u>

**NOTE 6 – COMPENSATED ABSENCES**

Changes to compensated absences for fiscal year 2022, were as follows:

<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 24,831	\$ 40,065	\$ (34,534)	\$ 30,362	\$ 15,181	\$ 15,181

Changes to compensated absences for fiscal year 2021, were as follows:

<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 22,301	\$ 30,603	\$ (28,073)	\$ 24,831	\$ 12,416	\$ 12,415

**NOTE 7 – PENSION PLAN**

**Summary**

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2022</u>	<u>2021</u>
Pension related deferred outflows	\$ 1,842,793	\$ 293,789
Net pension liability	981,725	1,509,646
Pension related deferred inflows	896,697	12,840

The net pension liability balances have a Measurement Date of June 30, 2021 and June 30, 2020, respectively, which are rolled-forward for the District's fiscal years ended June 30, 2022 and 2021.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees' Retirement System (CalPERS), or "The Plan".



**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

**NOTE 7 – PENSION PLAN (continued)**

**The Plan**

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<b>Miscellaneous Plans</b>	
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	1.0% to 2.5%
Required member contribution rates	8.000%	6.750%
Required employer contribution rates – FY 2021	15.445%	7.732%
Required employer contribution rates – FY 2020	14.398%	6.985%

**A. General Information about the Pension Plan**

**Plan Description, Benefits Provided and Employees Covered**

The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the Plan’s June 30, 2020 Annual Actuarial Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website.

At June 30, 2022, the following members were covered by the benefit terms:

<b>Plan Members</b>	<b>Miscellaneous Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Active members	2	14	16
Transferred and terminated members	12	18	30
Retired members and beneficiaries	13	1	14
<b>Total plan members</b>	<b>27</b>	<b>33</b>	<b>60</b>

At June 30, 2021, the following members were covered by the benefit terms:

<b>Plan Members</b>	<b>Miscellaneous Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Active members	3	15	18
Transferred and terminated members	12	16	28
Retired members and beneficiaries	13	-	13
<b>Total plan members</b>	<b>28</b>	<b>31</b>	<b>59</b>

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2022 and 2021

---

#### NOTE 7 – PENSION PLAN (continued)

##### A. General Information about the Pension Plan (continued)

###### Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. 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 employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

Contributions for the year ended June 30, 2022, (Measurement Date June 30, 2021) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 1,641,326	\$ 30,295	\$ 1,671,621
Contributions – members	7,336	47,578	54,914
<b>Total contributions</b>	<b>\$ 1,648,662</b>	<b>\$ 77,873</b>	<b>\$ 1,726,535</b>

Contributions for the year ended June 30, 2021, (Measurement Date June 30, 2020) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 108,560	\$ 51,676	\$ 160,236
Contributions – members	7,863	43,635	51,498
<b>Total contributions</b>	<b>\$ 116,423</b>	<b>\$ 95,311</b>	<b>\$ 211,734</b>

Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 7 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

***Proportionate Share of Net Pension Liability and Pension Expense***

The following table shows the plan’s proportionate share of the risk pool collective net pension liability over the measurement period:

Changes in the net pension liability for the year ended June 30, 2022, were as follows:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2020 (Measurement Date)	\$ 5,169,064	\$ 3,659,418	\$ 1,509,646
Balance as of June 30, 2021 (Measurement Date)	\$ 5,364,486	\$ 4,382,761	\$ 981,725
<b>Change in Plan Net Pension Liability</b>	<b>\$ 195,422</b>	<b>\$ 723,343</b>	<b>\$ (527,921)</b>

Changes in the net pension liability for the year ended June 30, 2021, were as follows:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2019 (Measurement Date)	\$ 4,956,442	\$ 3,525,677	\$ 1,430,765
Balance as of June 30, 2020 (Measurement Date)	\$ 5,169,064	\$ 3,659,418	\$ 1,509,646
<b>Change in Plan Net Pension Liability</b>	<b>\$ 212,622</b>	<b>\$ 133,741</b>	<b>\$ 78,881</b>

For the year ended June 30, 2022 and 2021 pension expense was \$534,123 and \$241,790, respectively.

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2022 and 2021

---

#### NOTE 7 – PENSION PLAN (continued)

##### B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

As of June 30, 2022 and 2021, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$981,725 and \$1,509,646, respectively.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021 and 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and 2019 rolled forward to June 30, 2021 and 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 proportionate share of the net pension liability for the June 30, 2021, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2022	Fiscal Year Ending June 30, 2021	
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.051702%	0.035790%	0.015912%
Percentage of Plan (PERF C) Net Pension Liability	0.018152%	0.013875%	0.004277%

The District's proportionate share of the net pension liability for the June 30, 2020, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2021	Fiscal Year Ending June 30, 2020	
Measurement Date	June 30, 2020	June 30, 2019	
Percentage of Risk Pool Net Pension Liability	0.035790%	0.035729%	0.000061%
Percentage of Plan (PERF C) Net Pension Liability	0.013875%	0.013963%	-0.000088%

##### Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

##### Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 7 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

The total amount of \$1,727,190 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 1,727,190	\$ -
Difference between actual and proportionate share of employer contributions	1,571	(8,866)
Adjustment due to differences in proportions	3,942	(30,837)
Differences between expected and actual experience	110,090	-
Differences between projected and actual earnings on pension plan investments	-	(856,994)
Changes in assumptions	-	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 1,842,793</u>	<u>\$ (896,697)</u>

The total amount of \$160,236 reported as deferred outflows of resources related to contributions subsequent to the measurement date was recognized as a reduction of the net pension liability in the year ended June 30, 2022. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 160,236	\$ -
Difference between actual and proportionate share of employer contributions	2,955	(8)
Adjustment due to differences in proportions	7,955	(2,065)
Differences between expected and actual experience	77,797	-
Differences between projected and actual earnings on pension plan investments	44,846	-
Changes in assumptions	-	(10,767)
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 293,789</u>	<u>\$ (12,840)</u>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 7 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

Other remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions for the year ended June 30, 2022, will be amortized to pension expense in future periods as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2023	\$ 164,939
2024	179,815
2025	199,512
2026	<u>236,828</u>
<b>Total</b>	<b><u>\$ 781,094</u></b>

Other remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions for the year ended June 30, 2021, will be amortized to pension expense in future periods as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2022	\$ 20,627
2023	44,890
2024	33,687
2025	<u>21,509</u>
<b>Total</b>	<b><u>\$ 120,713</u></b>

***Actuarial Methods and Assumptions Used to Determine Total Pension Liability***

For the measurement period ending June 30, 2021 and 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 and 2019, total pension liability. The June 30, 2022 and 2021, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2022 and 2021

---

### NOTE 7 – PENSION PLAN (continued)

#### B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

##### *Discount Rate*

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's 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 on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

##### *Long-term Expected Rate of Return*

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 returns of all of the 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 expected real rates of return by asset class are as followed:

<u>Asset Class</u> <sup>1</sup>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10</u> <sup>2</sup>	<u>Real Return Years 11+</u> <sup>3</sup>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	<u>100.0%</u>		

<sup>1</sup> In the Plan's Financials, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

<sup>2</sup> An expected inflation rate-of-return of 2.00% is used for this period.

<sup>3</sup> An expected inflation rate-of-return of 2.92% is used for this period.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2022 and 2021*

---

**NOTE 7 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Changes in the discount rate for the year ended June 30, 2022, was as follows:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate + 1% 8.15%</u>
CalPERS – Miscellaneous Plan	<u>1,690,003</u>	<u>\$ 981,725</u>	<u>\$ 396,202</u>

Changes in the discount rate for the year ended June 30, 2021, was as follows:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate + 1% 8.15%</u>
CalPERS – Miscellaneous Plan	<u>2,197,522</u>	<u>\$ 1,509,646</u>	<u>\$ 941,275</u>

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

**C. Payable to the Pension Plans**

At June 30, 2022 and 2021, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2022 and 2021.



## **PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

### *Notes to Financial Statements*

*June 30, 2022 and 2021*

---

#### **NOTE 8 – DEFERRED COMPENSATION SAVINGS PLAN**

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

#### **NOTE 9 – 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 has purchased commercial insurance products to guard against the various risks of loss noted above.

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

#### **NOTE 10 – COMMITMENTS AND CONTINGENCIES**

##### **Rancho Pauma Mutual Water Company**

The District's employees conduct the operations and administration for the Rancho Pauma Mutual Water Company (Company). The Company has agreed to provide funding for a fixed-percentage amount of the District's unfunded net pension liability as well as continuing operations and administration payroll-related pension contributions. The Company provided \$718,516 toward the funding of the unfunded net pension liability for the fiscal year ended June 30, 2022.

##### **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.

#### **NOTE 11 – CURRENT AND SUBSEQUENT EVENTS**

The District has evaluated subsequent events through September 30, 2022, the date which the financial statements were available to be issued.

---

---

***Required Supplementary Information***

---

---

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Years Ended June 30, 2022 and 2021*

---

**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Measurement Date</b>	<b>District's Proportion of the Net Pension Liability</b>	<b>District's Proportionate Share of the Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</b>	<b>Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability</b>
June 30, 2014	0.01306%	\$ 812,404	\$ 453,952	178.96%	81.15%
June 30, 2015	0.01325%	909,327	663,904	136.97%	79.38%
June 30, 2016	0.01351%	1,169,025	689,424	169.57%	75.20%
June 30, 2017	0.01358%	1,346,418	789,228	170.60%	74.09%
June 30, 2018	0.01382%	1,331,510	695,116	191.55%	71.58%
June 30, 2019	0.01396%	1,430,765	687,100	208.23%	71.13%
June 30, 2020	0.01388%	1,509,646	795,000	189.89%	70.79%
June 30, 2021	0.01815%	981,725	849,137	115.61%	81.70%

**Notes to Schedule:**

**Benefit Changes:**

There were no changes in benefits.

**Changes in Assumptions:**

**From fiscal year June 30, 2015 and June 30, 2016:**

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

**From fiscal year June 30, 2016 to June 30, 2017:**

There were no changes in assumptions.

**From fiscal year June 30, 2017 to June 30, 2018:**

The discount rate was reduced from 7.65% to 7.15%.

**From fiscal year June 30, 2018 to June 30, 2019:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2019 to June 30, 2020:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2020 to June 30, 2021:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2021 to June 30, 2022:**

There were no significant changes in assumptions.

\*Fiscal year 2014 was the first measurement date year of implementation; therefore, only seven years are shown.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Schedule of Contributions*

*For the Fiscal Year Ended June 30, 2022 and 2021*

**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to the Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
June 30, 2015	\$ 86,506	\$ (86,506)	\$ -	663,904	13.03%
June 30, 2016	110,177	(110,177)	-	689,424	15.98%
June 30, 2017	128,402	(128,402)	-	789,228	16.27%
June 30, 2018	109,709	(109,709)	-	695,116	15.78%
June 30, 2019	146,075	(146,075)	-	687,100	21.26%
June 30, 2020	166,817	(166,817)	-	795,000	20.98%
June 30, 2021	160,236	(160,236)	-	849,137	18.87%
June 30, 2022	178,985	(178,985)	(1,548,205)	799,658	22.38%

**Notes to Schedule:**

<b>Fiscal Year</b>	<b>Valuation Date</b>	<b>Actuarial Cost Method</b>	<b>Asset Valuation Method</b>	<b>Inflation</b>	<b>Investment Rate of Return</b>
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Market Value	2.50%	7.15%

<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Salary Increases</b>	Depending on age, service, and type of employment
<b>Investment Rate of Return</b>	Net of pension plan investment expense, including inflation
<b>Retirement Age</b>	50 years (3%@60), 52 years (2%@62)
<b>Mortality</b>	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

\*Fiscal year 2015 was the first implementation year; therefore, only seven years are shown.

---

---

***Other Independent Auditors' Report***

---

---



**INDEPENDENT AUDITORS' 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  
Pauma Valley Community Services District  
Pauma Valley, 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 Pauma Valley Community Services District as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Pauma Valley Community Services District's basic financial statements, and have issued our report thereon dated September 30, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pauma Valley Community Services 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 Pauma Valley Community Services District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pauma Valley Community Services 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 District'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 Pauma Valley Community Services District's financial statements are free of 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*.

**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.

Murrieta, California  
September 30, 2022

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

---

## General Manager's Report

Sep 26, 2022

Bobby Graziano, General Manager

### **Security Cameras at the Plant and Office**

Director Esparza requested staff obtain estimates to install cameras at the District Office and Wastewater Treatment Plant. Our current gate access and camera system contractor provided an estimate of \$43,026. Quote and schematics can be distributed if there is interest in reviewing.

### **Email Accounts**

Email accounts using the domain @paumavalleycsd.ca.gov have been issued to all staff and board members.

### **Cyber Training**

All staff members have received cyber security training.

### **Email Policy**

During the July meeting an inquiry was made regarding oversight of email correspondence. The District has a policy titled USE OF DISTRICT COMPUTER, INTERNET ACCESS, ELECTRONIC MAIL AND PASSWORDS POLICY. Relevant sections from this policy that answer the inquiry are as follows:

#### OWNERSHIP AND ACCESS OF ELECTRONIC MAIL

The District owns the rights to all data and files in any computer, network or other information system used in the District. The District reserves the right to monitor computer and e-mail usage, both as it occurs and in the form of account histories and their content. The District has the right to inspect any and all files stored in any areas of the network or on any types of computer storage media in order to assure compliance with this policy and, where applicable, state and federal laws. The District will comply with reasonable requests from law enforcement and regulatory agencies for logs, diaries, archives, or files on individual computer and e-mail activities. The District also reserves the right to monitor e-mail messages and their content. Employees must be aware that the e-mail messages sent and received using District equipment are not private and are subject to viewing, downloading, inspection, release, and archiving by the District at all times. No employee may access another employee's computer, computer files, or e-mail messages without prior authorization from either the employee or District Administrator.

#### CONFIDENTIALITY OF ELECTRONIC MAIL

E-mail is subject at all times to monitoring, and the release of specific information is subject to applicable state and federal laws and District rules, policies, and procedures on confidentiality. Existing rules, policies and procedures governing the sharing of confidential



information also apply to the sharing of information via commercial software. Since there is the possibility that any message could be shared with or without your permission or knowledge, the best rule to follow in the use of e-mail for non-work-related information is to decide if you would post the information on the office bulletin board with your signature.

It is a violation of District policy for any employee, including Administrator and supervisors, to access e-mail and computer systems files to satisfy curiosity about the affairs of others other than in bona fide actions to ensure the enforcement of District policies. Employees found to have engaged in such activities will be subject to disciplinary action.

**Solar Project**

On July 28<sup>th</sup> Century Sun and Solar obtained the permit for the solar project. Since then Nick Jansing has been coordinating with SDG&E.

On August 22 we received a note from SDG&E stating the job has moved to pre-construction. It is waiting on the panel to be installed by Century, and then subsequent inspection by the County. No work has been done towards this effort. Staff has requested copies of the permit and approved plans numerous times, but has not received them. Communication with Nick Jansing is extremely difficult and updates are ambiguous at best. Also concerning is Nick has made no effort towards the Net Metering application process with SDG&E that connects the four electric meters so the solar energy produced on the airport property offsets the usage at the other three sites.

Staff did a site walk with the owner of Solirvine, LLC on September 15<sup>th</sup> who provided a proposal to finish the project for the remaining \$65,900.

Staff also contacted Baker Electric, and Sunline Solar to request quotes to complete the job, but both declined.

At this point we should consider terminating the contract with Century Sun and Solar and engage with Solirvine to finish the project.

Date	Milestone	Amount	Sum	Check No
8/17/2021	Down payment per Proposal	\$1,000	\$157,100	38168
8/17/2021	20% Upon Commencement per Proposal	\$44,600		38168
12/16/2021	Due upon delivery of equipment	\$111,500	\$65,900	38487
	Due at installation commencement	\$44,600		not paid
	Due upon completion	\$21,300		not paid
		<b>\$223,000</b>		

**Human Resources**

- Patrol: Fully staffed with 5
- Gates: Fully staffed with 5
- Utility: Staffed with 2
- Admin: Fully staffed with 4

**AGENDA ITEM #8:** Wastewater Treatment Plant Chief Plant Operator (cont'd from Sep 6, 2022 meeting)

**PREPARED BY:** General Manager Graziano

**INTRODUCTION:** This item is being brought back to Board for review after feedback during the September 6<sup>th</sup> Special Meeting. An RFP process was carried out to obtain three bids. The discussion has been re-summarized below.

**DISCUSSION:** The District has historically satisfied the requirements for certified Operators at our wastewater treatment plant as set by The State Water Resource Control Board through a combination of District employees and contractors. In the most recent years the contractor has been Dudek, Inc.

Certificates in wastewater are difficult to obtain since there are requirements for minimum hours (1,800 in most cases) working at a wastewater plant before an operator can earn a wastewater treatment (WWT) grade 1 certificate. This is unlike the water industry which only requires a High School education or equivalent.

To achieve higher level certificates in wastewater the schooling, testing, and coursework is also rigorous. Individuals with certificates of WWT Grade II and higher are well compensated and in great demand throughout the State. In many cases to satisfy the staffing as well as the higher level operator certification requirements for wastewater treatment plants Districts throughout California contract with engineering firms like Dudek.

Our wastewater treatment plant is designated a Class III plant and requires a Chief Plant Operator with a certificate of at least a WWT Grade 3. Additionally as required, the shift supervisor must possess a certificate of at least a WWT Grade 2. Furthermore, all operators shall possess at least a WWT Grade 1 certificate or WWT Operator-In-Training (OIT) Certificate.

The Chief Plant Operator for the plant is Mark Smetana of Dudek. Mark possesses a WWT Grade 3.

Although the District has historically had an employee on staff with a WWT Grade I certificate this has not fully satisfied the requirement for a shift supervisor to possess a WWT Grade 2 certificate. Mark Smetana has been fulfilling this role although it would likely need an exception from the State Board to take the place of day to day staff with the proper certificates. We do recognize it could be challenged by the State Water Resource Control Board and they could ask us to apply for such an exception.

The District's current operators do not possess either a WWT Grade 1 or WWT OIT Certificate. The District's only operator with a WWT Grade 1 resigned on July 19<sup>th</sup> and left the District on August 2<sup>nd</sup>.

Staffing a wastewater treatment plant in California with operators with the appropriate levels of certificates is challenging given the demand for these employees. Employee retention is also difficult since the higher level of certification the more highly compensated that individual is and the increased likelihood they could be recruited by another agency. One solution many districts turn to in staffing their wastewater treatment plant is contracting it out in its entirety.

Since our District no longer has employees with WWT Grade 1 certifications, and given the challenge which will always be there of continually trying to hire and retain such individuals it is the ideal time to consider outsourcing the entire operational needs of the wastewater treatment plant. This would permanently alleviate the burden of hiring and retaining employees with certificates in wastewater.

-----

Three qualified companies in the area were explored for contract management of the wastewater treatment plant. All three companies manage wastewater treatment plants of similar size.

1. Dudek, Inc.
  - a. <https://dudek.com/services/wastewater-infrastructure-planning-and-design/>
2. Apex Companies, LLC
  - a. <https://apexcos.com/what-we-do/water/wastewater-management/>
3. Water Quality Specialist, Inc
  - a. <http://www.wqsc.com/wastewater-treatment.html>

Over the last number of weeks I have had multiple discussions with Dudek, Water Quality Specialist (WQS), and Apex about the needs of the District.

In the case of Dudek, Jeff Pape was asked if they could increase their scope of services to include Shift Supervisors and Operators in sufficient capacity to meet the State requirements. Jeff explained they do not have the resources to expand their role at the plant with operators and take over full operational responsibility. Dudek currently charges \$5,500 per month to function as Chief Plant Operator.

I held a handful of conversations with two individuals from the Apex Company about the needs of our district. Although Apex runs a number of small wastewater treatment facilities and it is the type of service they provide they do not currently have the local capacity to meet the ongoing O&M requirements of the District.

I have had multiple conversations and hosted a site visit with the Vice President of WQS, Jon Coombs. I learned that WQS operates the wastewater treatment plant for Rincon Reservation, Pauma Reservation, the Safari Park, and others. WQS also runs the entire water system for Rincon. Mr. Coombs informed me their company is very familiar with the type of wastewater treatment plant we operate and he submitted the following proposal:

- Operation and Preventive Maintenance of the PVCSD Wastewater Treatment Plant
  - a. Scope: Operate, perform preventive maintenance, and function as Chief Plant Operator as well as staff the wastewater treatment plant with Operators.
  - b. Cost: \$5,950/month
  - c. Assumptions:
    - i. Guarantees the District has the proper certified WWT Grade 2 Shift Supervisor and Operators in place to run the plant and satisfy State regulation.
    - ii. Eliminates the need for the District to ever hire certified operators.
    - iii. Replaces Dudek as Chief Plant Operator
    - iv. WQS to handle sampling and reporting requirements thus reducing the work load on Admin staff
    - v. WQS to perform routine preventive maintenance

On August 29<sup>th</sup> I visited the office of Water Quality Specialist. I met with the following individuals:

- Cameron Coombs, President
- Jon Coombs, Vice President
- Jesse Perez, Chief Plant Operator
- Erin Moose, Operations Manager
- Diandra Cardenas, Business Manager

I observed a very organized, and well run administrative office. After visiting the administrative and workshop facilities of WQS I toured the Safari Park's wastewater treatment plant, and Rincon Reservation wastewater plant. We concluded the meeting with visiting the PVCSD Wastewater Treatment Plant.

What I observed during the field visits were two examples of wastewater treatment plants which were similar in treatment method but more complicated, and much larger than our plant.

In addition to operating the wastewater plant at Rincon, WQS operates the entire water system. This was also very impressive to observe and could be a benefit to the District at a future time.

**RECOMMENDED ACTION:** That the Board authorize the General Manager to accept the proposal from Water Quality Specialist, Inc to fulfill the duties of Chief Plant Operator and staff the plant with the appropriate levels of certified Operators (\$5,950 / month option). Proposed start date would be 60 days from notification (today) to allow for our agency counsel to prepare a written agreement and allow for a 60-day transitional overlap with Dudek. This scenario presents the lowest operational risk since the full responsibility of the plant and staffing will rest with one contractor.

Additionally, authorize the General Manager to provide the 120 written notice to terminate the current service contract with Dudek.

**FISCAL IMPACT:** The table below summarizes the costs of the various scenarios although not all are actual options since they do not achieve regulatory compliance. There may be possible further cost savings associated with the recommended scenario. WQS will explore every possible option to reduce the cost of sludge removal through economies of scale with other districts.

**BENEFITS:** Outsourcing the operations and management of the PVCSD wastewater treatment plant to Water Quality Specialists has a number of significant benefits to the district and community. The list below identifies a number of those key benefits.

- Water Quality Specialists core business is operating and maintaining wastewater and water systems in the state of California. This focus allows for economies of scale and efficiencies unable to be achieved by a district staffing and managing its own facility.
- WQS will take responsibility of all preventive maintenance related to the wastewater treatment plant and has familiarity with the same equipment we use.
- WQS has staff with specialized skills in preventive maintenance of equipment and manages PM via enterprise resource planning software.

- Pauma Valley CSD will not be at risk to challenges with employee retention. As stated above WWT operators are in high demand and one individual leaving can put the district at risk of staying in compliance.
- Pauma Valley CSD will be able to run its field operations with the current staff members without the need to add a third. This reduces operating costs as well as long term CalPERS liability.
- WQS will allow a reduction of 7.5 hrs of Admin labor per week which has a long term benefit to the district.

**ALTERNATIVE(S):**

a: Dudek as CPO, WQS as certified Operators, and CSD staff as Utility Workers

b: Hire a Shift Supervisor with WWT Grade II and Operators with WWT Grade 1 or WWT OIT certificates

	Past	Current	Dudek, WQS & CSD	WQS & CSD
<b>Cost</b>	\$350,948	\$324,412	\$357,112	\$321,477
<b>Elements</b>	<ol style="list-style-type: none"> <li>1. Dudek as CPO</li> <li>2. Utility Supervisor with WWI</li> <li>3. Utility Worker I</li> <li>4. Utility Worker I</li> <li>5. Admin Unchanged</li> </ol>	<ol style="list-style-type: none"> <li>1. Dudek as CPO</li> <li>2. Utility Worker I*</li> <li>2. Utility Worker I*</li> <li>3. Admin Unchanged</li> </ol>	<ol style="list-style-type: none"> <li>1. Dudek as CPO</li> <li>2. WQS as Shift Supervisor with WWI &amp; Operator with WWI's</li> <li>3. Utility Worker I*</li> <li>4. Utility Worker I*</li> <li>5. Admin Unchanged</li> </ol>	<ol style="list-style-type: none"> <li>1. WQS as CPO</li> <li>2. WQS as Shift Supervisor with WWI &amp; Operator with WWI's</li> <li>3. Utility Worker I*</li> <li>4. Utility Worker I*</li> <li>5. Admin Reduction of 7.5 Hrs/Week to Water Quality Admin (WQS to handle testing and reporting)</li> </ol>
<b>Uncalculated Cost Savings</b>				<ul style="list-style-type: none"> <li>- WQS will perform and manage preventive maintenance</li> <li>- Long term beneficial impact on CalPERS reliability by reducing 1 full time equivalent</li> <li>- Benefit of not hiring and keeping FTE's with wastewater certs</li> </ul>
<b>Regulatory Compliance</b>	No	No	Yes	Yes

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

September 12, 2022

Apex Companies, LLC

Attn: Joe Weslock

6815 Flanders Dr., Suite 155

San Diego, CA. 92121

Office: 858.877.9030

Cell: 760.672.1213

[Jweslock@apexc.com](mailto:Jweslock@apexc.com)

Subject: Request for Proposal – Operation of Wastewater Treatment Plant

References:

Dear: Mr. Weslock

Pauma Valley Community Services District (PVCSD) is seeking proposals for the operation of our wastewater treatment plant.

Operation shall mean total responsibility for the plant operation, preventive maintenance, and required sampling of the Wastewater Treatment Plant per the State permit.

The treatment plant is designated as a Class III activated sludge plant and operates under the General Order 2014-0153-DWQ (attached).

Preventive maintenance shall include labor for the following items:

- Oiling and greasing equipment
- Replacing air filters
- Replacing belts
- Testing floats
- Amp draws

The District will pay for consumable materials related to preventive maintenance.

Minimum weekly visits to the plant shall be five (5).

---

**Michael Martello**  
*President*

**Mike Esparza**  
*Vice President*

**Elizabeth Potalivo**  
*Treasurer*

**Jodie Lawston**  
*Secretary*

**Roland Skumawitz**  
*Director*

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

Preventive maintenance shall be performed monthly. All maintenance logs shall be maintained by contractor and available for inspection at any time. Copies of maintenance records shall be provided to the District.

All required reports shall be submitted on time to the appropriate governing agencies. Copies of reports shall be provided to the District.

Contractor shall prepare bottles and chains of custody related to sampling. Contractor shall be responsible for obtaining bottles and chains of custody. District will be responsible for all laboratory sampling costs. The District will be responsible for transporting samples to the lab. Lab assumed Babcock in Perris, CA.

Contractor shall coordinate, schedule, and manage sludge removal (including related permits). The district will pay all costs related to sludge removal.

Contractor to provide twenty-four (24) hour response to emergencies, to be billed at a separate hourly rate.

Contractor shall immediately report to District any changes in plant status, repair work done, and equipment failures.

Contractor shall be responsible for fines levied if related to actions within the control of Contractor.

Contractor to hold at least a two-million dollar general liability policy.

Please do not hesitate to reach out to me with any questions or schedule a site visit to review the plant operations. I can be reached at 760-297-6307 or by email at [bobby.graziano@paumavalleycsd.ca.gov](mailto:bobby.graziano@paumavalleycsd.ca.gov).

Your timely response is greatly appreciated.

Thank you,

Bobby Graziano, General Manager, PVCSD



# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

September 12, 2022

Dudek, Inc.

Attn: Jeff Pape

605 Third Street

Encinitas, CA 92024

Subject: Request for Proposal – Operation of Wastewater Treatment Plant

References:

Dear: Mr. Pape

Pauma Valley Community Services District (PVCSD) is seeking proposals for the operation of our wastewater treatment plant.

Operation shall mean total responsibility for the plant operation, preventive maintenance, and required sampling of the Wastewater Treatment Plant per the State permit.

The treatment plant is designated as a Class III activated sludge plant and operates under the General Order 2014-0153-DWQ (attached).

Preventive maintenance shall include labor for the following items:

- Oiling and greasing equipment
- Replacing air filters
- Replacing belts
- Testing floats
- Amp draws

The District will pay for consumable materials related to preventive maintenance.

Minimum weekly visits to the plant shall be five (5).

Preventive maintenance shall be performed monthly. All maintenance logs shall be maintained by contractor and available for inspection at any time. Copies of maintenance records shall be provided to the District.

---

**Michael Martello**  
*President*

**Mike Esparza**  
*Vice President*

**Elizabeth Potalivo**  
*Treasurer*

**Jodie Lawston**  
*Secretary*

**Roland Skumawitz**  
*Director*

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

All required reports shall be submitted on time to the appropriate governing agencies. Copies of reports shall be provided to the District.

Contractor shall prepare bottles and chains of custody related to sampling. Contractor shall be responsible for obtaining bottles and chains of custody. District will be responsible for all laboratory sampling costs. The District will be responsible for transporting samples to the lab. Lab assumed Babcock in Perris, CA.

Contractor shall coordinate, schedule, and manage sludge removal (including related permits). The district will pay all costs related to sludge removal.

Contractor to provide twenty-four (24) hour response to emergencies, to be billed at a separate hourly rate.

Contractor shall immediately report to District any changes in plant status, repair work done, and equipment failures.

Contractor shall be responsible for fines levied if related to actions within the control of Contractor.

Contractor to hold at least a two-million dollar general liability policy.

Please do not hesitate to reach out to me with any questions or schedule a site visit to review the plant operations. I can be reached at 760-297-6307 or by email at [bobby.graziano@paumavalleycsd.ca.gov](mailto:bobby.graziano@paumavalleycsd.ca.gov).

Your timely response is greatly appreciated.

Thank you,

Bobby Graziano, General Manager, PVCSD

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

September 12, 2022

Water Quality Specialist, Inc.

Attn: Jon Coombs

511 Venture St.

Escondido, CA 92029

Subject: Request for Proposal – Operation of Wastewater Treatment Plant

References:

Dear: Mr. Coombs

Pauma Valley Community Services District (PVCSD) is seeking proposals for the operation of our wastewater treatment plant.

Operation shall mean total responsibility for the plant operation, preventive maintenance, and required sampling of the Wastewater Treatment Plant per the State permit.

The treatment plant is designated as a Class III activated sludge plant and operates under the General Order 2014-0153-DWQ (attached).

Preventive maintenance shall include labor for the following items:

- Oiling and greasing equipment
- Replacing air filters
- Replacing belts
- Testing floats
- Amp draws

The District will pay for consumable materials related to preventive maintenance.

Minimum weekly visits to the plant shall be five (5).

Preventive maintenance shall be performed monthly. All maintenance logs shall be maintained by contractor and available for inspection at any time. Copies of maintenance records shall be provided to the District.

---

**Michael Martello**  
*President*

**Mike Esparza**  
*Vice President*

**Elizabeth Potalivo**  
*Treasurer*

**Jodie Lawston**  
*Secretary*

**Roland Skumawitz**  
*Director*

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

33129 Cole Grade Road ♦ Pauma Valley, California 92061

Telephone (760) 742-1909 ♦ Fax (760) 742-1588

---

All required reports shall be submitted on time to the appropriate governing agencies. Copies of reports shall be provided to the District.

Contractor shall prepare bottles and chains of custody related to sampling. Contractor shall be responsible for obtaining bottles and chains of custody. District will be responsible for all laboratory sampling costs. The District will be responsible for transporting samples to the lab. Lab assumed Babcock in Perris, CA.

Contractor shall coordinate, schedule, and manage sludge removal (including related permits). The district will pay all costs related to sludge removal.

Contractor to provide twenty-four (24) hour response to emergencies, to be billed at a separate hourly rate.

Contractor shall immediately report to District any changes in plant status, repair work done, and equipment failures.

Contractor shall be responsible for fines levied if related to actions within the control of Contractor.

Contractor to hold at least a two-million dollar general liability policy.

Please do not hesitate to reach out to me with any questions or schedule a site visit to review the plant operations. I can be reached at 760-297-6307 or by email at [bobby.graziano@paumavalleycsd.ca.gov](mailto:bobby.graziano@paumavalleycsd.ca.gov).

Your timely response is greatly appreciated.

Thank you,

Bobby Graziano, General Manager, PVCSD



September 15, 2022

Bobby Graziano, General Manager  
Pauma Valley Community Services District  
33129 Cole Grade Road  
Pauma Valley, CA 92061

Re: Request for Proposal – Wastewater Treatment Plan

Dear Mr. Graziano:

Thank you for the request to propose to operate the Pauma Valley Community Services District wastewater treatment plant (WWTP). Apex Companies, LLC (Apex) understands the WWTP is a Class III activated sludge plant operating under the State Water Resources Control Board (SWRCB) Order WQ 2014-0153-DWQ, General Waste Discharge Requirements for Small Domestic Wastewater Treatment Systems.

Apex is a national environmental engineering, consulting, and services firm with a strong water resources history, including engineering design, construction, inspection, maintenance, repair, emergency response services, and overall compliance programs for our clients' drinking water, wastewater, and stormwater infrastructure. This includes licensing and accreditation as a California engineering company, Class A General Engineering Contractor, and certified third-party wastewater treatment plant operator.

One of the hallmarks for which Apex is recognized is our long-term, sustained relationship with our clients, many of which Apex has served for more than 20 years. We take pride in this achievement and our commitment to our clients and in part because of this, are careful to only bid projects for which we have confidence that we have the capacity to excel for our clients.

As you are aware, a WWTP is critical infrastructure for the community that requires operation, maintenance, and management by an experienced team with the capacity to provide the level of support and attention needed from day one. While comprehensive operation and maintenance (O&M) of the District's WWTP is the type of service we take pride in delivering, we do not currently have the local capacity to meet the immediate and ongoing (O&M) requirements. Therefore, Apex respectfully and regrettably declines to submit a proposal at this time.

If Apex had elected to submit a proposal, our due diligence would include a detailed review of the permit, inspection of the WWTP facilities, review of the past two years operating records, discussion with District and contractor personnel regarding any concerns, capital improvement plans, correspondence with the SWRCB and/or Regional Water Quality Control Board, sampling and analyses evaluation, and inspection

of the wastewater collection system prior to submitting a detailed proposal. Based on our experience with similar systems, I anticipate our fee would have been more than \$15,000 per month.

While Apex is not proposing to operate and maintain the District's WWTP, we anticipate that we may be well-positioned to support many of the District's other infrastructure and environmental needs, such as infrastructure repair and improvement capital planning; construction management and oversight; independent compliance inspections/audits; stormwater compliance management and maintenance; environmental contaminant investigations/remediation; and industrial hygiene surveys and abatement oversight. Apex currently provides this array of services to many clients in Southern California, including the San Diego-area Navy and Marine Corps family housing communities, the Ports of San Diego and Los Angeles, the U.S. Defense Logistics Agency, and the Cities of El Cajon and Escondido, California.

Sean or I would be happy to schedule a meeting should the District have need or interest in discussing how it may benefit from any of these services. In the interim, we wish you success in placing the contract for O&M of the District's WWTP.

Sincerely,

Apex Companies, LLC

  
Joe Weslock  
Director/Division Manager

Apex Companies, LLC

  
Sean Porter  
Client Relationship Manager/Advocate

Attachment: Apex Company Overview



## Water Quality Specialists

September 19<sup>th</sup>, 2022

**Pauma Valley Community Services District  
33129 Cole Grade Road  
Pauma Valley, CA 92061**

**Re: Proposal for the operation and preventive maintenance of the Pauma Valley Community Services District Wastewater Treatment Plant.**

Water Quality Specialists proposes to provide operations personnel necessary for the operation and preventive maintenance of the Pauma Valley Community Services District Wastewater Treatment Plant. A California State Certified Operator, Grade III or higher, will oversee the operations of the WWTP, as the Chief Plant Operator. A California State Certified Operator, Grade II or higher will be assigned as the Operator of the WWTP. This project will be covered under our two-million-dollar general liability policy.

This contract shall be valid based on the following terms and conditions:

1. Water Quality Specialists will operate, perform preventive maintenance, and perform required sampling of the Wastewater Treatment Plant per the Operation and Maintenance Manual. Preventive maintenance includes labor for the following items:
  - i. Oiling and greasing of equipment
  - ii. Replacing air filters
  - iii. Replacing belts
  - iv. Testing floats
  - v. Amp draws
2. Water Quality Specialists will perform all sampling and reporting for the WWTP.
3. Water Quality Specialists will visit the wastewater treatment plant five (5) times per week for operation duties.
4. Water Quality Specialists will visit the wastewater treatment plant one (1) time per month for preventative maintenance duties.
5. Water Quality Specialists will complete all required reports and submit, on time, to the appropriate governing agencies. A copy of all reports will be kept at our office and will also be provided to Pauma Valley Community Services District.
6. Pauma Valley Community Services District will be responsible for all costs associated with laboratory sampling.



## Water Quality Specialists

7. Pauma Valley Community Services District will be responsible for all costs associated with preventive maintenance materials and supplies.
8. Pauma Valley Community Services District will be responsible for all costs associated with sludge pumping.
9. Water Quality Specialists will provide twenty-four (24) hour emergency response. Emergencies requiring a physical response will be billed at the rate of \$125.00 per hour.
10. Water Quality Specialists will report any changes in the plant status: repairs to equipment, equipment failures, etc., to Pauma Valley Community Services District immediately.
11. Pauma Valley Community Services District will be responsible for all costs associated with repairs or replacement of motors, blowers, communication equipment, chemicals, electricity, electrical controls, etc.
12. Pauma Valley Community Services District will be responsible for all sewer line maintenance.
13. Water Quality Specialists shall not be held liable for any fines levied against the above-mentioned Wastewater Treatment Plant involving operations and maintenance, beyond the control of the Water Quality Specialists Operator.

For the above-mentioned scope of work, the monthly fee will be \$5,950.00 which will be invoiced on the 1<sup>st</sup> of each month for services provided the month prior.

A signature and date below, of a legal representative of Pauma Valley Community Services District, constitutes the acceptance of this proposal. This contract will be valid for a one (1) year period.

-----

*Cameron Coombs*

\_\_\_\_\_  
**Cameron Coombs**  
**Water Quality Specialists**

\_\_\_\_\_  
**For: Pauma Valley Community Services District**



**RESOLUTION NO. 112**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
PAUMA VALLEY COMMUNITY SERVICES DISTRICT  
APPOINTING \_\_\_\_\_ AS  
GENERAL MANAGER ON AN INTERIM BASIS AND  
APPROVING EMPLOYMENT CONTRACT**

**WHEREAS**, Government Code Sections 7522.56 and 21221(h) permit the Board to appoint a California Public Employees' Retirement System ("CalPERS") retired annuitant to a vacant position requiring specialized skills during recruitment for a permanent appointment, and provides that such appointment will not subject the retired person to reinstatement from retirement or loss of benefits so long as it is a single appointment that does not exceed 960 hours in a fiscal year; and

**WHEREAS**, the position of General Manager will be vacant at the end of the day on September 26, 2022, with the resignation of the incumbent employee; and

**WHEREAS**, in order to retain efficient and uninterrupted operation and management of the Pauma Valley Community Services District, the Board desires to retain the services of \_\_\_\_\_, who is a retired member of CalPERS, to serve as interim General Manager, effective September 27, 2022; and

**WHEREAS**, \_\_\_\_\_ has extensive experience as a General Manager for a water district and significant prior public agency experience, given his prior decades of employment within public agencies and as a General Manager; and

**WHEREAS**, an appointment under Government Code Section 21221(h) requires an active, publicly posted recruitment for a permanent replacement; and

**WHEREAS**, the recruitment for a permanent replacement is currently active – advertisements have been posted; and

**WHEREAS**, the 180-day wait period requirement set forth in Government Code Section 7522.56(f) does not apply because \_\_\_\_\_ has been retired for more than 180 days; and

**WHEREAS**, this Section 21221(h) appointment shall only be made once and therefore will end on the date immediately preceding the date on which the permanent replacement for the vacant position of General Manager commences his or her employment or, if earlier, the date that this appointment is terminated by the Board or \_\_\_\_\_; and

**WHEREAS**, it is understood by the Board and \_\_\_\_\_ that the combined total hours to be worked by \_\_\_\_\_ in any fiscal year, for all CalPERS employers combined and all retired annuitant positions, shall not exceed the 960-hour limitation set forth in California Government Code Sections Section 7522.56(d) and 21221(h); and

**WHEREAS**, the compensation paid to retired annuitants cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal an hourly rate; and

**WHEREAS**, the range of the annual salary for this position is \$115,000 to \$185,000 and the hourly equivalent is \$55.28 to 88.94; and

**WHEREAS**, the hourly rate to be paid to \_\_\_\_\_ is \$88.94; and

**WHEREAS**, \_\_\_\_\_ will not receive any other benefits, incentives, compensation in lieu of benefit or any other form of compensation in addition to this hourly pay rate; and

**WHEREAS**, pursuant to Government Code Section 7522.56(e)(1), \_\_\_\_\_ must certify in writing to the Board upon accepting an offer of employment that he has not received any unemployment insurance compensation arising out of prior employment with a public employer that is subject to Section 7522.56 during the 12-month period preceding the effective date of this appointment. Execution of the Agreement for Interim General Manager shall fulfill this requirement.

**NOW THEREFORE**, the Board of Directors of the Pauma Valley Community Services District resolves as follows:

**SECTION 1.** All facts set forth in the background section of this Resolution are true and correct.

**SECTION 2.** \_\_\_\_\_ has the specialized skills needed to perform the work required of the General Manager position on an interim basis until a permanent General Manager is appointed and thereafter begins service.

**SECTION 3.** The Board hereby appoints \_\_\_\_\_ as interim General Manager effective September 27, 2022, until the date immediately preceding the date on which the permanent replacement for the vacant position of General Manager commences his or her employment, unless earlier terminated, pursuant to the authority provided under Government Code Sections 21221(h) and 7522.56, pending the recruitment, selection and employment of a permanent General Manager, to provide the specialized skills necessary to manage the Pauma Valley Community Services District effectively.

**SECTION 4.** The employment agreement with \_\_\_\_\_, a copy of which is incorporated herein as Exhibit "A", is approved by the Board.

**SECTION 5.** The Chair of the Board is authorized to execute said agreement on behalf of the District, with such technical amendments as may be deemed appropriate by the Chair and General Counsel.

**REVIEWED, APPROVED AND ADOPTED** at Board Meeting held on the 26th day of September, 2022, by the following vote, to wit:

**AYES: BOARD MEMBERS:**  
**NOES: BOARD MEMBERS:**  
**ABSENT: BOARD MEMBERS:**  
**ABSTAIN: BOARD MEMBERS:**

Michael Martello, PRESIDENT

---

**ATTEST:**

CLERK OF THE BOARD

---

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
**AGREEMENT FOR**  
**INTERIM GENERAL MANAGER POSITION**

THIS AGREEMENT (“Agreement”), is made and entered into this 26th day of September 2022, by and between the Pauma Valley Community Services District (“DISTRICT”) and \_\_\_\_\_ (“RETIREE”) (collectively, the “Parties”). In consideration of the mutual covenants and agreements set forth herein, the Parties agree as follows:

**RECITALS**

This Agreement is made and entered into with respect to the following facts:

A. DISTRICT seeks to engage RETIREE on an interim basis in the position of General Manager, to serve for a definite period of time, in accordance with the terms set forth in this Agreement; and

B. The parties wish to have RETIREE perform the services of Interim General Manager, while the District conducts its recruitment for a permanent General Manager, and will terminate such services upon the District’s selection and hiring of a permanent General Manager; and

C. RETIREE desires to accept employment as General Manager on an interim basis in consideration of and subject to the terms, conditions and benefits set forth in this Agreement; and

D. Government Code Sections 7522.56 and 21221(h) permit retired annuitants under the California Public Employees’ Retirement System (“CalPERS”) to be employed without reinstatement from retirement upon appointment by a public agency to fill a vacant position on an interim basis during the recruitment to permanently fill the vacant position, if approved by the Governing Board;

E. RETIREE represents that he is a retired annuitant of CalPERS within the meaning of Government Code §§7522.56 and 21221(h) (“Statutes”) and acknowledges that his compensation is statutorily limited as provided in Government Code §21221(h). RETIREE understands that he can work up to 960 hours total for the DISTRICT, a state agency or other CalPERS contracting agencies (collectively “CalPERS Agencies”) during a fiscal year. RETIREE will make the DISTRICT aware of all hours he has worked this fiscal year for any CalPERS agencies. With the execution of this Agreement, RETIREE affirms that he has not received unemployment compensation arising from work pursuant to Government Code Section 7522.56 during the 12-month period preceding the effective date of this Agreement. RETIREE further affirms that his CalPERS retirement date became effective prior to the 180-day period preceding the Commencement Date, as that term is defined in Section 3 of this Agreement; and

F. DISTRICT has determined that it is necessary to hire RETIREE, a retired annuitant, because his extensive knowledge of and skills in the position of a General Manager at a public district and his significant experience as a General Manager at a water district, which skills are necessary for the successful operation of the DISTRICT .

NOW, THEREFORE, DISTRICT and RETIREE, in consideration of the mutual covenants and agreements herein contained, agree as follows:

1. **APPOINTMENT.** In accordance with Resolution No. 112, RETIREE is appointed General Manager of the DISTRICT effective September 27, 2022, on an interim basis under the terms of this Agreement.

2. **POSITION AND DUTIES.** RETIREE is appointed by the Board of Directors as General Manager of the DISTRICT on an interim basis to perform, on the basis set forth in Paragraph 4 below, the duties and functions of the General Manager, and to perform other legally permissible duties and such functions as the Board shall from time to time assign. The Board shall have the authority to determine the specific duties and functions which RETIREE shall perform under this Agreement. RETIREE agrees to devote the time, skill, attention, and best efforts necessary to the discharge of the duties and functions of the General Manager position and any other duties assigned to him by the Board.

3. **TERM, TERMINATION AND AT-WILL STATUS.** This Agreement shall become effective upon the date executed both by RETIREE and the DISTRICT, which date shall be the date first referenced above. RETIREE shall commence the performance of his duties under this Agreement on Tuesday, September 27, 2022, or at such later date as the parties hereto shall agree in writing ("Commencement Date"). This Agreement shall expire as of the first of the following to occur: (i) upon the employment commencement date of a permanent General Manager; (ii) upon RETIREE working 960 hours combined for any CalPERS Agencies during fiscal year 2022-2023 or 960 hours in any subsequent fiscal year; or (iii) upon termination of the Agreement by either RETIREE or DISTRICT as provided below.

RETIREE acknowledges that he is an at-will, temporary employee of DISTRICT who shall serve at the pleasure of the Board at all times during the period of his service hereunder and shall be subject to termination by the Board at any time without advance notice and without cause. Nothing in this Agreement is intended to, nor does, confer upon RETIREE any right to any property interest in continued employment, or any due process right to a hearing before or after a decision by the Board to terminate his employment. Nothing contained in this Agreement shall in any way prevent, limit or otherwise interfere with the right of DISTRICT to terminate the services of RETIREE and nothing in this Agreement shall prevent, limit or otherwise interfere with the right of RETIREE to resign at any time from his position with DISTRICT.

4. **COMPENSATION.** The DISTRICT agrees to provide the following compensation to RETIREE for the services of Interim General Manager:

Beginning as of the Commencement Date, DISTRICT agrees to pay to RETIREE for services rendered under this Agreement, \$88.94 per hour, which amount is in conformance with the requirements of Government Code Section 7522.56(d). The hourly rate is not more than the maximum nor less than the minimum monthly base salary paid to other employees performing comparable duties as listed on the DISTRICT's publicly approved pay schedule, reflected as an hourly rate by dividing the monthly base pay by 173.333. Because RETIREE is paid on an hourly basis, and in accordance with the FLSA, if RETIREE works over 40 hours per workweek, RETIREE will be paid for additional hours at the legally required overtime rate. RETIREE shall not be entitled to any additional compensation. DISTRICT shall not pay for vacation or holidays, nor shall RETIREE be entitled to any fringe benefits.

5. **SUPPORT SERVICES AND EQUIPMENT.** RETIREE shall be provided office space and the equipment needed to perform his duties and sufficient to fulfill obligations under this Agreement, as determined by the Board. In accordance with Government Code Section 21221(h), personal use of such equipment is not permitted.

6. **EXPENSES.** DISTRICT shall reimburse RETIREE for authorized, reasonable and necessary travel expenses incurred by RETIREE in the performance of his duties pursuant to this Agreement. RETIREE shall document and claim said reimbursement for such travel in the manner and forms required by the DISTRICT. All reimbursements shall be for actual expenses and shall be subject to and in accordance with California and federal law and DISTRICT's adopted reimbursement policies. RETIREE will not be compensated or reimbursed for commuting. Other than as specifically provided herein, RETIREE shall receive no other compensation or reimbursements for expenses incurred by him in performance of this Agreement. Reimbursements are not compensation and shall not be reported to CalPERS.

7. **PROPRIETARY INFORMATION.** "Proprietary Information" is all information and any idea pertaining in any manner to the business of DISTRICT (or any DISTRICT affiliate), its employees, clients, consultants, or business associates, which was produced by any employee of DISTRICT in the course of his or her employment or otherwise produced or acquired by or on behalf of DISTRICT. Proprietary Information shall include, without limitation, trade secrets, product ideas, inventions, processes, formulae, data, know-how, software and other computer programs, copyrightable material, marketing plans, strategies, sales, financial reports, forecasts, and customer lists. All Proprietary Information not generally known outside of DISTRICT's organization, and all Proprietary Information so known only through improper means, shall be deemed "Confidential Information." During his employment by DISTRICT, RETIREE shall use Proprietary Information, and shall disclose Confidential Information, only for the benefit of DISTRICT and as is, or may be, necessary to perform his job responsibilities under this Agreement. Following termination, RETIREE shall not use any Proprietary Information and shall not disclose any Confidential Information, except with the express written consent of DISTRICT. RETIREE'S obligations under this Section shall survive the termination of his employment and the expiration of this Agreement.

8. **NON-ASSIGNMENT OF AGREEMENT.** This Agreement is intended to secure the individual services of the RETIREE and is not assignable or transferable by RETIREE to any third party.

9. **GOVERNING LAW/VENUE.** This Agreement shall be interpreted according to the laws of the State of California. Venue for any action or proceeding regarding this contract shall be in San Bernardino County.

10. **ENFORCEABILITY.** If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

11. **CONFLICT OF INTEREST.** RETIREE agrees that during the term of this Agreement, he will not maintain any financial interest or engage in any other contract employment, occupation, work, endeavor or association, whether compensated or not, that would in any way conflict with, or impair RETIREE'S ability to perform the duties described in this Agreement. Any work performed for the DISTRICT outside the terms of this Agreement must be approved in

advance in writing by the Board. RETIREE agrees to disclose whether he is performing work for any other CalPERS public agency employer during the term of this Agreement.

12. **NOTICE.** Notices required pursuant to this Agreement shall be given by personal service upon the party to be notified or by delivery of same to the custody of the United States Postal Service, or its lawful successor, postage prepared and addressed as follows:

**DISTRICT**

Pauma Valley Community Services District

33129 Cole Grade Road

Pauma Valley, CA 92061

Attention: Michael Martello, President of the Board Directors

**RETIREE**

[ADDRESS ON FILE]

13. **HOURS OF WORK.** RETIREE shall devote the time necessary to adequately perform his duties as General Manager on an interim basis. The parties anticipate that RETIREE will work the following schedule:

Monday 9am-3pm, 6 hours at DISTRICT

Tuesday 9am – 3pm, 6 hours at DISTRICT

Wednesday 9am – 3pm, 6 hours at remote work

Thursday 9am – 3pm, 6 hours at DISTRICT

However, in no event shall RETIREE be required to work in excess of 960 hours in fiscal year 2022-2023 and 960 hours per each subsequent fiscal year for DISTRICT, including hours worked for other CalPERS Agencies during such fiscal years.

RETIREE will comply with all applicable CalPERS regulations governing employment after retirement, including the recordation and reporting of all hours worked for DISTRICT to CalPERS as may be required. DISTRICT shall assist in any such reporting obligations to CalPERS. Additionally, RETIREE shall keep DISTRICT continually apprised of any hours worked by RETIREE for other CalPERS Agencies during the term of this Agreement.

14. **WAIVER.** No waiver of any provision of this Agreement shall be deemed or shall constitute a waiver of any other provision whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. No waiver shall be binding, unless executed in writing by the party making the waiver.

15. **INDEMNIFICATION.** In accordance with and subject to the limitations of the California Government Claims Act, the California Government Code and California Labor Code, DISTRICT shall defend, save harmless and indemnify RETIREE against any tort, professional liability, claim or demand or other legal action, arising out of an alleged act or omission occurring in the performance of RETIREE's services as General Manager on an interim basis, except that this provision shall not apply with respect to any intentional tort or crime committed by RETIREE,

or any actions outside the course and scope of his employment as General Manager on an interim basis.

16. **NO PRESUMPTION OF DRAFTER.** The Parties acknowledge and agree that the terms and provisions of this Agreement have been negotiated and discussed between the Parties, and this Agreement reflects their mutual agreement regarding the subject matter of this Agreement. Because of the nature of such negotiations and discussions, it would be inappropriate to deem any Party to be the drafter of this Agreement and, therefore, no presumption for or against validity or as to any interpretation hereof, based upon the identity of the drafter shall be applicable in interpreting or enforcing this Agreement.

17. **ASSISTANCE OF COUNSEL.** Each party to this Agreement warrants to the other party that the party has either had the assistance of counsel in negotiation for, and preparation of, this Agreement or could have had such assistance and voluntarily declined to obtain such assistance.

18. **ENTIRE AGREEMENT.** This Agreement constitutes the entire Agreement of the parties considering the subject matter hereof and all prior agreements or understanding, oral or written, are hereby merged herein. This Agreement shall not be amended in any way except by a writing expressly purporting to be such an amendment, signed, and acknowledged by both of the parties thereto. If any portion or provision hereof is held to be unconstitutional, invalid, or unenforceable, the remainder of this Agreement or portion thereof shall be deemed severable and shall be effective and shall remain in full force and effect.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Michael Martello, Chair

**RETIREE**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
\_\_\_\_\_

Approved as to Form:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Legal Counsel  
Pauma Valley Community Services District