

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

## NOTICE OF PUBLIC MEETING


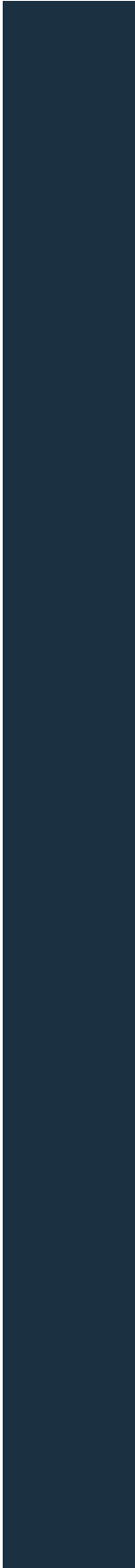
DATE: Monday, September 27, 2021  
TIME: OPEN Session - 10:00 a.m.  
PLACE: 33129 Cole Grade Rd. Pauma Valley, CA 92061  
<https://us02web.zoom.us/j/82234959906>  
Phone: (669) 900-6833 Passcode: 822 3495 9906

## AGENDA

1. Call to Order
2. Roll Call
3. Open for Public Comments
  - a. Anyone wishing to address any matter pertaining to District business may do so at this time. If a comment pertains to an item on the agenda the comment will be heard during that agenda item. The public comment period is limited to three (3) minutes per person.
4. Draft Audit Report for Year Ending June 30, 2021
  - a. CPA Paul Kaymark with Nigro and Nigro will present the Draft Audit Report
5. Approval of Previous Minutes
  - a. Regular Meeting August 23, 2021
6. Financial Report
  - a. Review of BS, P&L as of 8/31/2021
  - b. Accounts Receivable
7. Security Report
  - a. Daily Activity Report
  - b. Gate Penalty Assessment Report
8. General Manager's Report
9. District Wide Sewer System Cleaning
  - a. Board will consider authorizing the expenditure

10. CalPERS Unfunded Liability Payoff Initiative
  - a. The Board will consider approving the use of cash reserves to jointly payoff the unfunded CalPERS liability
  
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
  
12. Open Session
  - a. Report any actions from Closed Session
  
13. Other Business
  - a. Requested items for next or future agendas (Directors and Staff Only)
  - b. Board comments
  
14. Adjournment
  - a. Next Regular Meeting on October 25, 2021 at 10:00 a.m.

**September 23, 2021**



**PAUMA VALLEY  
COMMUNITY SERVICES DISTRICT  
ANNUAL FINANCIAL REPORT  
For the Fiscal Years Ended  
June 30, 2021 and 2020**

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

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*For the Fiscal Years Ended June 30, 2021 and 2020*  
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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Pauma Valley Community Services District, which comprise the balance sheets as of June 30, 2021 and 2020, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pauma Valley Community Services District, as of June 30, 2021 and 2020, and the results of its operations and cash flows thereof for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information and schedules of proportionate share of the net pension liability and contributions to the pension 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.

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

In accordance with *Government Auditing Standards*, we have also issued a separate report dated September 15, 2021, 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 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 15, 2021

## **PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

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

*For the Fiscal Years Ended June 30, 2021 and 2020*

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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, 2021 and 2020. 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 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 2020, the District's net position decreased by \$95,196 or 3.4% from the prior year's net position of \$2,782,455 to \$2,687,259 as a result of the year's operations.
- 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 2020, operating revenues decreased \$25,146 or 1.7% from \$1,443,806 to \$1,418,660, from the prior year, primarily due to a \$39,200 decrease in patrol service fees and a \$22,380 increase in gate service fees.
- 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.
- In fiscal year 2020, operating expenses increased \$193,362 or 13.4% from \$1,441,988 to \$1,635,350, from the prior year, primarily due to a \$114,375 increase in pension related costs related to the GASB No. 68 actuarial calculation along with a \$71,431 increase in repairs and maintenance expense.

#### **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, 2021 and 2020. 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, 2021 and 2020*

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**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 \$2,664,888 and \$2,687,259 as of June 30, 2021 and 2020, 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 for 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, 2021 and 2020, net position decreased \$22,371 and \$95,196, 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 an increase in cash and cash equivalents of \$61,163 and \$188,006 for the fiscal years ending June 30, 2021 and 2020, 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, 2021 and 2020*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

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

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>June 30, 2019</u>	<u>Change</u>
<b>Assets:</b>					
Current assets	\$ 1,276,729	\$ 1,244,280	\$ 32,449	\$ 1,064,928	\$ 179,352
Capital assets, net	2,738,128	2,689,045	49,083	2,828,040	(138,995)
<b>Total assets</b>	<u>4,014,857</u>	<u>3,933,325</u>	<u>81,532</u>	<u>3,892,968</u>	<u>40,357</u>
<b>Deferred outflows of resources</b>	<u>293,789</u>	<u>348,809</u>	<u>(55,020)</u>	<u>371,778</u>	<u>(22,969)</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 4,308,646</u>	<u>\$ 4,282,134</u>	<u>\$ 26,512</u>	<u>\$ 4,264,746</u>	<u>\$ 17,388</u>
<b>Liabilities:</b>					
Current liabilities	\$ 108,857	\$ 87,773	\$ 21,084	\$ 63,978	\$ 23,795
Non-current liabilities	1,522,061	1,441,915	80,146	1,344,201	97,714
<b>Total liabilities</b>	<u>1,630,918</u>	<u>1,529,688</u>	<u>101,230</u>	<u>1,408,179</u>	<u>121,509</u>
<b>Deferred inflows of resources</b>	<u>12,840</u>	<u>65,187</u>	<u>(52,347)</u>	<u>74,112</u>	<u>(8,925)</u>
<b>Net position:</b>					
Net investment in capital assets	2,738,128	2,689,045	49,083	2,828,040	(138,995)
Unrestricted (Deficit)	(73,240)	(1,786)	(71,454)	(45,585)	43,799
<b>Total net position</b>	<u>2,664,888</u>	<u>2,687,259</u>	<u>(22,371)</u>	<u>2,782,455</u>	<u>(95,196)</u>
<b>Total liabilities, deferred outflows of resources and net position</b>	<u>\$ 4,308,646</u>	<u>\$ 4,282,134</u>	<u>\$ 26,512</u>	<u>\$ 4,264,746</u>	<u>\$ 17,388</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, 2021 totaled \$2,664,888 compared with \$2,687,259 as of June 30, 2020, a decrease of \$22,371 or 0.8%.
- The District's net position as of June 30, 2020 totaled \$2,687,259 compared with \$2,782,455 as of June 30, 2019, a decrease of \$95,196 or 3.4%.

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, 2021 and 2020*

**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, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>June 30, 2019</u>	<u>Change</u>
Operating revenues	\$ 1,407,929	\$ 1,418,660	\$ (10,731)	\$ 1,443,806	\$ (25,146)
Operating expenses	(1,544,296)	(1,635,350)	91,054	(1,441,988)	(193,362)
<b>Operating income (loss)</b>	(136,367)	(216,690)	80,323	1,818	(218,508)
Non-operating revenues(expenses), net	113,996	121,494	(7,498)	119,720	1,774
<b>Change in net position</b>	(22,371)	(95,196)	72,825	121,538	(216,734)
Net position:					
<b>Beginning of year</b>	2,687,259	2,782,455	(95,196)	2,660,917	121,538
<b>End of year</b>	<u>\$ 2,664,888</u>	<u>\$ 2,687,259</u>	<u>\$ (22,371)</u>	<u>\$ 2,782,455</u>	<u>\$ (95,196)</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, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>	<u>June 30, 2019</u>	<u>Increase (Decrease)</u>
<b>Operating revenues:</b>					
Sewer service fees	\$ 443,267	\$ 441,975	\$ 1,292	\$ 441,443	\$ 532
Patrol service fees	537,949	536,381	1,568	575,581	(39,200)
Gate service fees	398,364	398,364	-	375,984	22,380
Other fees and charges	28,349	41,940	(13,591)	50,798	(8,858)
<b>Total operating revenues</b>	1,407,929	1,418,660	(10,731)	1,443,806	(25,146)
<b>Non-operating:</b>					
Property taxes	112,479	107,242	5,237	104,033	3,209
Investment earnings	1,517	14,252	(12,735)	17,543	(3,291)
<b>Total non-operating</b>	113,996	121,494	(7,498)	121,576	(82)
<b>Total revenues</b>	<u>\$ 1,521,925</u>	<u>\$ 1,540,154</u>	<u>\$ (18,229)</u>	<u>\$ 1,565,382</u>	<u>\$ (25,228)</u>

- 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 2020, operating revenues decreased \$25,146 or 1.7% from \$1,443,806 to \$1,418,660, from the prior year, primarily due to a \$39,200 decrease in patrol service fees and a \$22,380 increase in gate service fees.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2021 and 2020*

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

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

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

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>	<u>June 30, 2019</u>	<u>Increase (Decrease)</u>
<b>Operating expenses:</b>					
Sewer system	411,171	414,309	(3,138)	332,693	81,616
Patrol services	441,355	520,299	(78,944)	471,981	48,318
Gate services	302,455	318,406	(15,951)	276,913	41,493
General and administrative	389,315	382,336	6,979	360,401	21,935
<b>Total operating expenses</b>	<u>1,544,296</u>	<u>1,635,350</u>	<u>(91,054)</u>	<u>1,441,988</u>	<u>193,362</u>
<b>Non-operating expenses:</b>					
Interest expense	-	-	-	1,856	(1,856)
<b>Total non-operating</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,856</u>	<u>(1,856)</u>
<b>Total expenses</b>	<u>\$ 1,544,296</u>	<u>\$ 1,635,350</u>	<u>\$ (91,054)</u>	<u>\$ 1,443,844</u>	<u>\$ 191,506</u>

- 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.
- In fiscal year 2020, operating expenses increased \$193,362 or 13.4% from \$1,441,988 to \$1,635,350, from the prior year, primarily due to a \$114,375 increase in pension related costs related to the GASB No. 68 actuarial calculation along with a \$71,431 increase in repairs and maintenance expense.

**CAPITAL ASSETS**

<b>Capital assets:</b>	<u>Balance June 30, 2021</u>	<u>Balance June 30, 2020</u>	<u>Balance June 30, 2019</u>
Non-depreciable assets	\$ 94,868	\$ 94,868	\$ 94,868
Depreciable assets	4,424,072	4,252,840	4,285,368
Accumulated depreciation	<u>(1,780,812)</u>	<u>(1,658,663)</u>	<u>(1,552,196)</u>
<b>Total capital assets, net</b>	<u>\$ 2,738,128</u>	<u>\$ 2,689,045</u>	<u>\$ 2,828,040</u>

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.

In 2020, capital assets, net decreased by \$138,995 from the prior year, contributing towards the ending balance of \$2,689,045. This overall net decrease consisted of current year depreciation of \$138,995.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Years Ended June 30, 2021 and 2020*

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**CONDITIONS AFFECTING CURRENT FINANCIAL POSITION**

At the end of the first quarter of calendar year 2020, the United States and global economy suffered a major decline due to the impact of the COVID-19 virus. This economic decline may affect the District's operations and investment earnings for the remainder of calendar year 2021 and beyond. However, the potential impact to the District is unknown at this time.

**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, 2021 and 2020

<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Current assets:</b>		
Cash and cash equivalents (Note 2)	\$ 1,182,293	\$ 1,121,130
Accrued interest receivable	874	2,207
Accounts receivable (Note 3)	53,779	75,527
Property taxes receivable	771	989
Prepaid expenses	39,012	44,427
<b>Total current assets</b>	<b>1,276,729</b>	<b>1,244,280</b>
<b>Non-current assets:</b>		
Capital assets – not being depreciated (Note 4)	94,868	94,868
Capital assets – being depreciated, net (Note 4)	2,643,260	2,594,177
<b>Total non-current assets</b>	<b>2,738,128</b>	<b>2,689,045</b>
<b>Total assets</b>	<b>4,014,857</b>	<b>3,933,325</b>
<b>Deferred outflows of resources:</b>		
Deferred amounts related to net pension liability (Note 6)	293,789	348,809
<b>Total deferred outflows of resources</b>	<b>293,789</b>	<b>348,809</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 4,308,646</b>	<b>\$ 4,282,134</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 77,508	\$ 49,260
Customer unearned revenue for services	18,933	27,362
Long-term liabilities – due within one year:		
Compensated absences (Note 5)	12,416	11,151
<b>Total current liabilities</b>	<b>108,857</b>	<b>87,773</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 5)	12,415	11,150
Net pension liability (Note 6)	1,509,646	1,430,765
<b>Total non-current liabilities</b>	<b>1,522,061</b>	<b>1,441,915</b>
<b>Total liabilities</b>	<b>1,630,918</b>	<b>1,529,688</b>
<b>Deferred inflows of resources:</b>		
Deferred amounts related to net pension liability (Note 6)	12,840	65,187
<b>Total deferred inflows of resources</b>	<b>12,840</b>	<b>65,187</b>
<b>Net position:</b>		
Investment in capital assets	2,738,128	2,689,045
Unrestricted (Deficit) (Note 7)	(73,240)	(1,786)
<b>Total net position</b>	<b>2,664,888</b>	<b>2,687,259</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 4,308,646</b>	<b>\$ 4,282,134</b>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Statements of Revenues, Expenses and Changes in Net Position*  
*For the Fiscal Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>Operating revenues:</b>		
Sewer service fees	\$ 443,267	\$ 441,975
Patrol service fees	537,949	536,381
Gate service fees	398,364	398,364
Other fees and charges	28,349	41,940
<b>Total operating revenues</b>	<u>1,407,929</u>	<u>1,418,660</u>
<b>Operating expenses:</b>		
Sewer system	411,171	414,309
Patrol services	441,355	520,299
Gate services	302,455	318,406
General and administrative	389,315	382,336
<b>Total operating expenses</b>	<u>1,544,296</u>	<u>1,635,350</u>
<b>Operating income (loss)</b>	<u>(136,367)</u>	<u>(216,690)</u>
<b>Non-operating revenues(expenses):</b>		
Property taxes	112,479	107,242
Investment earnings	1,517	14,252
<b>Total non-operating revenue(expense), net</b>	<u>113,996</u>	<u>121,494</u>
<b>Change in net position</b>	<u>(22,371)</u>	<u>(95,196)</u>
<b>Net position:</b>		
Beginning of year	<u>2,687,259</u>	<u>2,782,455</u>
End of year	<u>\$ 2,664,888</u>	<u>\$ 2,687,259</u>

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Statements of Cash Flows

For the Fiscal Years Ended June 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>Cash flows from operating activities:</b>		
Cash receipts from customers and others	\$ 1,421,248	\$ 1,435,492
Cash paid to employees for salaries and wages	(849,137)	(870,789)
Cash paid to vendors and suppliers for materials and services	(455,263)	(499,815)
<b>Net cash provided by operating activities</b>	<u>116,848</u>	<u>64,888</u>
<b>Cash flows from non-capital financing activities:</b>		
Proceeds from property taxes	112,697	107,324
<b>Net cash provided by non-capital financing activities</b>	<u>112,697</u>	<u>107,324</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	(171,232)	-
<b>Net cash used in capital and related financing activities</b>	<u>(171,232)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>		
Investment earnings	2,850	15,794
<b>Net cash provided by investing activities</b>	<u>2,850</u>	<u>15,794</u>
<b>Net increase in cash and cash equivalents</b>	61,163	188,006
<b>Cash and cash equivalents:</b>		
Beginning of year	1,121,130	933,124
End of year	<u>\$ 1,182,293</u>	<u>\$ 1,121,130</u>



**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Statements of Cash Flows (continued)*

*For the Fiscal Years Ended June 30, 2021 and 2020*

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	<u>2021</u>	<u>2020</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income(loss)	\$ (136,367)	\$ (216,690)
<b>Adjustments to reconcile operating income(loss) to net cash provided by operating activities:</b>		
Depreciation	122,149	138,995
<b>Change in assets - (increase)decrease:</b>		
Accounts receivable, net	21,748	6,844
Prepaid expenses	5,415	186
<b>Change in deferred outflows of resources - (increase)decrease</b>		
Deferred amounts related to net pension liability	55,020	22,969
<b>Change in liabilities - increase(decrease):</b>		
Accounts payable and accrued expenses	28,248	15,347
Customer unearned revenue for services	(8,429)	9,988
Compensated absences	2,530	(3,081)
Net pension liability	78,881	99,255
<b>Change in deferred inflows of resources - increase(decrease)</b>		
Deferred amounts related to net pension liability	(52,347)	(8,925)
<b>Total adjustments</b>	<u>253,215</u>	<u>281,578</u>
<b>Net cash provided by operating activities</b>	<u>\$ 116,848</u>	<u>\$ 64,888</u>

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2021 and 2020

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### 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, 2021 and 2020

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#### 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, 2021 and 2020*

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**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, 2021 and 2020*

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**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, 2021</u>	<u>June 30, 2020</u>
Valuation date	June 30, 2019	June 30, 2018
Measurement date	June 30, 2020	June 30, 2019
Measurement period	July 1, 2019 to June 30, 2020	July 1, 2018 to June 30, 2019

**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, 2021 and 2020

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#### 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, 2021</u>	<u>June 30, 2020</u>
Petty cash	\$ 421	\$ 249
Deposits held with financial institutions	111,747	523,434
Local Agency Investment Fund (LAIF)	1,070,125	597,447
<b>Total cash and cash equivalents</b>	<b>\$ 1,182,293</b>	<b>\$ 1,121,130</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, 2021 and 2020, the carrying amount of the District's demand deposits were \$111,747 and \$523,434, respectively, and the financial institution's balance were \$125,507 and \$526,008, 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, 2021 and 2020

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#### 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, 2021, and 2020, the District held \$1,070,125 and \$597,447 in LAIF, respectively.

#### NOTE 3 – ACCOUNTS RECEIVABLE AND ALLOWANCE FOR DOUBTFUL ACCOUNTS

Accounts receivable as of June 30 consisted of the following:

<u>Description</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Accounts receivable – customers	\$ 24,853	\$ 39,546
Due from Rancho Pauma Mutual Water Company	28,926	35,981
<b>Total accounts receivable, net</b>	<b>\$ 53,779</b>	<b>\$ 75,527</b>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2021 and 2020*

**NOTE 4 – CAPITAL ASSETS AND DEPRECIATION**

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>	<b>94,868</b>	<b>-</b>	<b>-</b>	<b>94,868</b>
<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>	<b>4,252,840</b>	<b>171,232</b>	<b>-</b>	<b>4,424,072</b>
<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>	<b>(1,658,663)</b>	<b>(122,149)</b>	<b>-</b>	<b>(1,780,812)</b>
<b>Total depreciable assets, net</b>	<b>2,594,177</b>	<b>49,083</b>	<b>-</b>	<b>2,643,260</b>
<b>Total capital assets, net</b>	<b>\$ 2,689,045</b>	<b>\$ 49,083</b>	<b>\$ -</b>	<b>\$ 2,738,128</b>

Changes in capital assets for fiscal year 2020 were as follows:

Description	Balance July 1, 2019	Additions	Deletions/ Transfers	Balance June 30, 2020
<b>Non-depreciable assets:</b>				
Land	\$ 94,768	\$ -	\$ -	\$ 94,768
Easements	100	-	-	100
<b>Total non-depreciable assets</b>	<b>94,868</b>	<b>-</b>	<b>-</b>	<b>94,868</b>
<b>Depreciable assets:</b>				
Sewer system	3,543,935	-	-	3,543,935
Buildings and improvements	295,723	-	-	295,723
Patrol and gate	445,710	-	(32,528)	413,182
<b>Total depreciable assets</b>	<b>4,285,368</b>	<b>-</b>	<b>(32,528)</b>	<b>4,252,840</b>
<b>Accumulated depreciation:</b>				
Sewer system	(1,226,119)	(85,223)	-	(1,311,342)
Buildings and improvements	(124,749)	(9,422)	-	(134,171)
Patrol and gate	(201,328)	(44,350)	32,528	(213,150)
<b>Total accumulated depreciation</b>	<b>(1,552,196)</b>	<b>(138,995)</b>	<b>32,528</b>	<b>(1,658,663)</b>
<b>Total depreciable assets, net</b>	<b>2,733,172</b>	<b>(138,995)</b>	<b>-</b>	<b>2,594,177</b>
<b>Total capital assets, net</b>	<b>\$ 2,828,040</b>	<b>\$ (138,995)</b>	<b>\$ -</b>	<b>\$ 2,689,045</b>



**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2021 and 2020*

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**NOTE 4 – CAPITAL ASSETS AND DEPRECIATION (continued)**

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

<u>Services Allocation</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Sewer system	\$ 84,164	\$ 85,223
Patrol	18,110	34,019
Gate	10,331	10,331
Administration	9,544	9,422
<b>Total depreciation expense</b>	<u>\$ 122,149</u>	<u>\$ 138,995</u>

**NOTE 5 – COMPENSATED ABSENCES**

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

Changes to compensated absences for fiscal year 2020, were as follows:

<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 25,382	\$ 34,137	\$ (37,218)	\$ 22,301	\$ 11,151	\$ 11,150

**NOTE 6 – PENSION PLAN**

**Summary**

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

<u>Description</u>	<u>2021</u>	<u>2020</u>
Pension related deferred outflows	\$ 293,789	\$ 348,809
Net pension liability	1,509,646	1,430,765
Pension related deferred inflows	12,840	65,187

The net pension liability balances have a Measurement Date of June 30, 2020 and June 30, 2019, respectively, which are rolled-forward for the District's fiscal years ended June 30, 2021 and 2020.

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, 2021 and 2020*

**NOTE 6 – 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 <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
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 2020	14.398%	6.985%
Required employer contribution rates – FY 2019	13.439%	6.842%

**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, 2019 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, 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	4	13	17
Transferred and terminated members	13	12	25
Retired members and beneficiaries	13	-	13
<b>Total plan members</b>	<b>30</b>	<b>25</b>	<b>55</b>

At June 30, 2020, 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	4	13	17
Transferred and terminated members	13	12	25
Retired members and beneficiaries	13	-	13
<b>Total plan members</b>	<b>30</b>	<b>25</b>	<b>55</b>

## PAUMA VALLEY COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2021 and 2020

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#### NOTE 6 – 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, 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>

Contributions for the year ended June 30, 2020, (Measurement Date June 30, 2019) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 123,801	\$ 43,016	\$ 166,817
Contributions – members	14,461	40,192	54,653
<b>Total contributions</b>	<b>\$ 138,262</b>	<b>\$ 83,208</b>	<b>\$ 221,470</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, 2021 and 2020*

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**NOTE 6 – 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, 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>	<u>\$ 212,622</u>	<u>\$ 133,741</u>	<u>\$ 78,881</u>

Changes in the net pension liability for the year ended June 30, 2020, 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, 2018 (Measurement Date)	\$ 4,685,606	\$ 3,354,096	\$ 1,331,510
Balance as of June 30, 2019 (Measurement Date)	\$ 4,956,442	\$ 3,525,677	\$ 1,430,765
<b>Change in Plan Net Pension Liability</b>	<u>\$ 270,836</u>	<u>\$ 171,581</u>	<u>\$ 99,255</u>

For the year ended June 30, 2021 and 2020 pension expense was \$241,790 and \$280,116, respectively.

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2021 and 2020*

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**NOTE 6 – PENSION PLAN (continued)**

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

As of June 30, 2021 and 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,509,646 and \$1,430,765, 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, 2020 and 2019, 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, 2019 and 2018 rolled forward to June 30, 2020 and 2019 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:

	<b>Percentage Share of Risk Pool</b>		<b>Change Increase/ (Decrease)</b>
	<b>Fiscal Year Ending June 30, 2021</b>	<b>Fiscal Year Ending June 30, 2020</b>	
Measurement Date	<u>June 30, 2020</u>	<u>June 30, 2019</u>	
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%

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

	<b>Percentage Share of Risk Pool</b>		<b>Change Increase/ (Decrease)</b>
	<b>Fiscal Year Ending June 30, 2020</b>	<b>Fiscal Year Ending June 30, 2019</b>	
Measurement Date	<u>June 30, 2019</u>	<u>June 30, 2018</u>	
Percentage of Risk Pool Net Pension Liability	0.035729%	0.035331%	0.000398%
Percentage of Plan (PERF C) Net Pension Liability	0.013963%	0.013818%	0.000145%

**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, 2021 and 2020*

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**NOTE 6 – PENSION PLAN (continued)**

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

The total amount of \$160,236 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, 2021. 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	(7)
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>\$ (12,839)</u>

The total amount of \$166,817 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, 2020. At June 30, 2020, 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	\$ 166,817	\$ -
Difference between actual and proportionate share of employer contributions	1,152	(3,641)
Adjustment due to differences in proportions	13,242	(4,647)
Differences between expected and actual experience	99,373	(7,699)
Differences between projected and actual earnings on pension plan investments	-	(25,014)
Changes in assumptions	68,225	(24,185)
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 348,809</u>	<u>\$ (65,186)</u>

**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2021 and 2020*

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**NOTE 6 – 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, 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	21,510
<b>Total</b>	<u>\$ 120,714</u>

Other remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions for the year ended June 30, 2020, 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>
2021	\$ 107,039
2022	(9,756)
2023	14,468
2024	5,055
<b>Total</b>	<u>\$ 116,806</u>

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

For the measurement period ending June 30, 2020 and 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 and 2018, total pension liability. The June 30, 2021 and 2020, 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, 2021 and 2020

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### NOTE 6 – 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, 2021 and 2020*

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**NOTE 6 – 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, 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>

Changes in the discount rate for the year ended June 30, 2020, 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>2,097,422</u>	<u>\$ 1,430,765</u>	<u>\$ 880,487</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, 2021 and 2020, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2021 and 2020.

**NOTE 7 – UNRESTRICTED (DEFICIT)**

As of June 30, 2021 and 2020, the District has an unrestricted net position deficit of (\$73,238) and (\$1,786). Due to the nature of the deficit from the implementation of GASB Statement No. 68 in the past fiscal years, the District will continue to make its actuarial determined contributions to CalPERS and annually review its outstanding net pension obligations funding requirements for future periods to reduce its deficit position.

## **PAUMA VALLEY COMMUNITY SERVICES DISTRICT**

### *Notes to Financial Statements*

*June 30, 2021 and 2020*

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#### **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, 2021, 2020, and 2019. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020, and 2019.

#### **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 \$35,236 toward the funding of the unfunded net pension liability for the fiscal year ended June 30, 2021.

##### **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**

At the end of the first quarter of calendar year 2020, the United States and global economy suffered a major decline due to the impact of the COVID-19 virus. This economic decline may affect the District's operations and investment earnings for the remainder of calendar year 2021 and beyond. However, the potential impact to the District is unknown at this time.

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***Required Supplementary Information***

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**PAUMA VALLEY COMMUNITY SERVICES DISTRICT**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Years Ended June 30, 2021 and 2020*

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**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	635,000	237.74%	70.79%

**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.

\*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, 2021 and 2020*

**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)	-	635,000	26.27%
June 30, 2021	160,236	(160,236)	-	605,000	26.49%

**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%

**Amortization Method**

Level percentage of payroll, closed

**Salary Increases**

Depending on age, service, and type of employment

**Investment Rate of Return**

Net of pension plan investment expense, including inflation

**Retirement Age**

50 years (3%@60), 52 years (2%@62)

**Mortality**

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.

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***Other Independent Auditors' Report***

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**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, 2021 and 2020, 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 15, 2021.

**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 15, 2021



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

Held on August 23, 2021

Directors Present: Sam Logan, Michael Esparza, Bill Jacobs, Bill Schultz, and Jim Cipriano  
Also Present: Residents Charles Mathews, Ron Krohn, Michael Martello, Chris Palmer  
with CSDA, General Manager Bobby Graziano, Office Manager Amber  
Watkins, and Administrative Assistant Marissa Fehling

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- 8.1 Call to Order: Regular Meeting was called to order at 10:00 a.m. by President Sam Logan.
- 8.2 Roll Call: Fehling took roll call.
- 8.3 Open for Public Comments: Mathews inquired on the status of the Sewer EDU calculation survey and asked why it was not in the GM Report. Graziano informed that it was still under works and was not on the GM Report since there were no new updates to give at this time.
- 8.4 Discussion on Joining California Special Districts Association (CSDA): Logan thanked everyone for joining the meeting. Chris Palmer with CSDA introduced himself and gave a brief explanation of the benefits of being a member of the CSDA and explained what CSDA focuses on. Chris Palmer informed that there are relief funds available to Special Districts at the county level. Palmer noted a few upcoming meetings that may be beneficial to our staff. Cipriano inquired on the name of the relief funds available at the county level. Palmer informed that he would email Graziano the information on who qualifies for the available funds and how to apply for them. Graziano inquired on the available finance benefits through CSDA. Palmer informed that the benefits of financing funds through CSDA would be competitive interest rates. Jacobs asked Palmer if he has a direct contact with LAFCO. Palmer informed that he has a great contact with LAFCO that he would be happy to put him in contact with. Palmer left some informative membership information for the Board and left the meeting.
- 8.5 Approval of Previous Minutes:
  - a. Regular Meeting July 26, 2021 – Reviewed, no comments.
  - b. Special Meeting August 3, 2021 – Esparza motioned to approve the Regular Meeting Minutes of July 26, 2021, and Special Meeting Minutes of August 3, 2021 as presented, seconded by Cipriano, Jacobs abstained and by unanimous vote approved.
- 8.6 Financial Report:
  - a. Review of BS, P&L as of 07/31/2021 – Cash Assets reflect \$1,235,558, Accounts Receivable of \$25,544 and Accounts Payable of \$30,807. Watkins informed that the 4 year catch up payment from RPMWC for \$97k was received. Watkins informed that the salary expenses on the P&L are lower than budget due to a year end payroll accrual. Cipriano motioned to adopt the financial report as presented, seconded by Logan, and unanimously adopted.
  - b. Accounts Receivable – Presented for review. Watkins informed that the delinquent accounts were submitted to the County Tax Rolls on August 10, 2021.
- 8.7 Security Report:
  - a. Daily Activity Report - Graziano presented the report. Cipriano inquired on information regarding the Solar solicitor mentioned in the report. Watkins explained that the individual was let into the gates because of a scheduled appointment with a resident; upon completion then decided to go to other resident's homes within the gates. Logan mentioned an incident that he was informed about of a solicitor bothering a resident at 9:00 pm. Upon a motion by Cipriano, second by Logan and unanimous vote, the Daily Activity Report was accepted and ordered filed.

b. Gate Penalty Assessment Report - Presented for review. Esparza mentioned he was bothered by the fact that the gate crushers were not identified.

8.8 General Manager's Report: Graziano presented the report. Graziano informed that the Sewer System Management Plan employee training was done last week. Graziano informed since there is no record of formal cleaning and inspection of the sewer grid system, he feels it would be a good idea to complete a district wide cleaning and video inspection to establish a baseline condition of the sewer lines. Then the annual inspection/cleaning of 1/10<sup>th</sup> of the district can begin. Jacobs inquired on whether Graziano had any cost estimates. Graziano informed he was quoted around \$40k for the whole district and informed that he just wanted to introduce the idea of having this done and would get back to the board with formal bids. Esparza inquired on El Rey's status. Graziano informed that he recently learned they do in fact have a grease interceptor. Jacobs suggested letting them know to contact us before going forward with any repairs during the inspection process. Jacobs stated that at the last meeting he had asked for a written specification and purchase order and thought this was possibly something Cipriano could assist Graziano with for the Solar Project. Graziano suggested letting Jansing with Century Sun and Solar design the system rather than the District specify what should be built. Century possesses the expertise. Jacobs disagreed and stated he needs to come to us for approval for any modifications. Graziano stated he would capture what is being built on a set of plans and ensure that any changes were reviewed and approved by him. Graziano informed that we allocated an additional 10% to the budget and informed that Century Sun & Solar does not do change orders. Graziano explained the cash flow model he created which explained where we will potentially be by 2024-2025. Graziano informed that Larry Taylor with PVCC offered to prepay up to 100k in invoices as well if the District experienced a restrictive cash position.

8.9 Employee Handbook:

a. The Board will consider approving updates to the Employee Handbook to include the job titles Senior Gate Attendant and Senior Patrol Officer – Esparza suggested taking care of the suggested updates and addressing the rest of the handbook at a later time. Jacobs informed that he was under the impression that the Board would submit their recommended changes and Graziano would submit them to Legal for approval. Esparza stated that it would not hurt to do another look through before sending the handbook to legal. Esparza recommended getting a workshop together to discuss the updates. Jacobs informed that he would like for the other board members to give their input on the updates. Martello explained the problem with having 3 or more board members and staff and how this would violate the Brown Act. Esparza suggested tabling this item and having a meeting to further discuss. This item was tabled.

8.10 Purchasing Policy Update:

a. The Board will consider an update to the purchasing policy – Cipriano suggested tabling this item given the time and stated it still needs a few things worked out. Jacobs informed he also has some input he'd like to give on this. This item was tabled.

8.11 Guard House Leases:

a. The Board will consider three lease agreements for the Guard Houses –

i. Pauma Heights Entrance – Lease Agreement Rancho Pauma Mutual Water Company: Cipriano moved to approve the Pauma Heights and Rancho Pauma Mutual Water Company Lease updates, seconded by Logan and by unanimous vote approved.

ii. Pauma Valley Drive Rear Entrance: Lease Agreement Terraces HOA. Cipriano moved to approve the updated Pauma Valley Drive Rear Entrance Lease Agreement with the Terraces HOA, seconded by Jacobs and by unanimous vote approved.

iii. Pauma Valley Drive Front Entrance: Lease Agreement Pauma Roadway Association. Cipriano moved to approve the updated Pauma Valley Drive Front

Entrance and Pauma Valley Roadway Association Lease Agreement, seconded by Logan and by unanimous vote approved.

- 8.12 Discussion on Contents of a CSD Newsletter – Schultz suggested sending a letter to the community informing them of the recent changes and upgrades going on. Jacobs read off his change suggestions.
- 8.13 Set Meeting Date and Time for GM 6 Month Review – Graziano suggested a closed session meeting on September 27, 2021. Meeting was scheduled.
- 8.14 Other Business:
- a. Requested items for next or future agendas (Directors and Staff Only)- Graziano informed that the items to be on a future agenda would include the Employee Handbook updates when complete, the Purchase Policy updates, and the CalPERS pay off initiative.
  - b. Board comments – Cipriano inquired CSDA. Logan asked what the cost was. Cipriano informed that informed what the cost was for a year. Upon a motion by Jacobs, seconded by Cipriano and unanimous vote, the Board approved the purchase of a 1 year CSDA membership.
- 8.15 Adjournment:
- a. Regular Meeting scheduled on September 27, 2021, at 10 a.m. – The next meeting date is scheduled for September 27, 2021, at 10:00 am. Upon a motion from Esparza, second by Logan and unanimous vote, the meeting adjourned at 12:09 pm.

*Marissa Fehling*

Marissa Fehling, Recording Secretary

## PV COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of August 31, 2021

Accrual Basis

	Aug 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash	
100 □ Petty Cash	421
102 □ Checking	281,912
110 □ ResFunds/L.A.I.F.	945,910
Total Cash	1,228,244
111 □ LAIF Fair Market Value	89
Total Checking/Savings	1,228,332
Accounts Receivable	
120 □ Accounts Receivable	21,089
Total Accounts Receivable	21,089
Other Current Assets	
125 □ Due from RPMWC	29,038
140 □ Prepaid Insurance	27,357
Total Other Current Assets	56,395
Total Current Assets	1,305,816
Fixed Assets	2,771,407
Other Assets	
196 □ Deferred Outflows of Resources	293,789
Total Other Assets	293,789
<b>TOTAL ASSETS</b>	<b>4,371,012</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
201 □ Accounts Payable	32,944
Total Accounts Payable	32,944
Other Current Liabilities	1,497
Total Current Liabilities	34,441
Long Term Liabilities	1,547,317
Total Liabilities	1,581,758
Equity	
460 □ Retained Earnings	2,664,888
Net Income	124,365
Total Equity	2,789,253
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,371,012</b>

PV COMMUNITY SERVICES DISTRICT  
Profit & Loss Budget Performance

August 2021

Accrual Basis

	Aug 21	Budget	Jul - Aug 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
661 Sewer Charges	37,373	37,373	74,747	74,747	448,481
661.5 Security Patrol Charges	44,829	44,829	89,658	89,658	537,949
662 Property Tax	2,369	9,583	2,359	19,167	115,000
662.1 Connection Fees	0	0	0	0	0
663 Interest	3	417	4	833	5,000
663.1 LAIF Fair Market Value Revenue	0	0	0	0	0
664 Other	27,768	451	137,563	902	5,413
665 Security Gate Charge	35,062	35,062	70,124	70,124	420,744
666.5 RFID Tags	975	583	1,650	1,167	7,000
667 Delinquent Charges	0	0	0	0	0
668 Vacant Lot/Sewer Availability	396	396	792	792	4,752
670 Reimbursement Revenue	4,000		4,063		
Total Income	152,775	128,695	380,960	257,390	1,544,339
Gross Profit	152,775	128,695	380,960	257,390	1,544,339
Expense					
Depreciation	10,092	10,091	20,184	20,183	121,095
Dwelling Live	675	683	1,350	1,367	8,200
Electrical Utilities	3,882	3,181	7,911	6,362	22,189
Equipment Rentals	0	42	0	83	500
Group Health Ins.	8,005	7,049	14,516	14,098	84,590
Liability Insurance	3,908	3,753	7,816	7,507	45,040
Miscellaneous Expense	919	1,100	1,125	2,200	13,197
Office Expense	2,943	2,169	4,504	4,337	26,022
Operator Contract Services	5,500	5,500	11,000	11,000	66,000
Payroll Taxes	3,775	5,033	5,939	10,065	60,390
PERS Retirement	3,238	5,255	74,521	79,447	124,997
Repairs & Maintenance	1,964	9,724	7,605	19,447	116,682
Salaries	46,599	52,946	70,925	105,892	635,350
Security Expense	987	453	1,460	905	5,430
Uniforms	126	267	715	533	3,200
Vehicles	961	756	2,059	1,513	9,076
Workers' Comp. Insurance	1,576	1,577	3,151	3,153	18,920
6560 Payroll Expenses	0		0		
701 Drainage	1,800	833	1,800	1,667	10,000
712.1 State Maint. Fee	0	0	0	0	24,420
730 Water Tests & Analysis	1,316	720	1,869	1,440	8,640
815 Fees	3,755	222	4,765	444	2,666
816 Engineering	0	542	0	1,083	6,500
818 Schools & Meetings	751	575	1,347	1,150	6,900
819 Accounting	0	0	6,000	0	10,000
820 Legal	2,621	2,500	6,032	5,000	30,000
821.2 SGMA Technical Study	0	0	0	0	50,000
921 Guard Houses /Roadway Lease	0	0	2	2	2
Total Expense	105,393	114,969	256,595	298,877	1,510,006
Net Ordinary Income	47,382	13,726	124,365	-41,487	34,333
Net Income	47,382	13,726	124,365	-41,487	34,333

## A/R Aging Summary

As of September 23, 2021

	<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	-2,664.00	0.00	0.00	-3,256.00
CSD-002	0.00	-2,933.00	0.00	0.00	0.00	-2,933.00
CSD-003	0.00	-1,775.00	0.00	0.00	-534.00	-2,309.00
CSD-004	0.00	0.00	0.00	0.00	-1,183.00	-1,183.00
CSD-005	0.00	-1,179.00	0.00	0.00	0.00	-1,179.00
CSD-006	0.00	-1,000.00	0.00	0.00	0.00	-1,000.00
CSD-007	0.00	0.00	-602.00	-354.00	0.00	-956.00
CSD-008	0.00	0.00	-924.00	0.00	0.00	-924.00
CSD-009	0.00	-888.00	0.00	0.00	0.00	-888.00
CSD-010	0.00	-888.00	0.00	0.00	0.00	-888.00
CSD-011	0.00	0.00	-845.23	0.00	0.00	-845.23
CSD-012	0.00	-578.00	-214.00	0.00	0.00	-792.00
CSD-013	0.00	-568.00	-133.00	0.00	0.00	-701.00
CSD-014	0.00	-592.00	0.00	0.00	0.00	-592.00
CSD-015	0.00	-592.00	0.00	0.00	0.00	-592.00
CSD-016	0.00	-585.00	0.00	0.00	0.00	-585.00
CSD-017	0.00	-557.00	0.00	0.00	0.00	-557.00
CSD-018	0.00	0.00	0.00	-240.00	-96.00	-336.00
CSD-019	0.00	0.00	0.00	0.00	-336.00	-336.00
CSD-020	0.00	-308.00	0.00	0.00	0.00	-308.00
CSD-021	0.00	-304.54	0.00	0.00	0.00	-304.54
CSD-022	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-023	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-024	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-025	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-026	0.00	0.00	-296.00	0.00	0.00	-296.00
CSD-027	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-028	0.00	-296.00	0.00	0.00	0.00	-296.00
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	-296.00	0.00	0.00	0.00	-296.00
CSD-033	0.00	-296.00	0.00	0.00	0.00	-296.00
CSD-034	0.00	-289.00	0.00	0.00	0.00	-289.00
CSD-035	0.00	-289.00	0.00	0.00	0.00	-289.00
CSD-036	0.00	-289.00	0.00	0.00	0.00	-289.00
CSD-037	-7.00	-282.00	0.00	0.00	0.00	-289.00
CSD-038	0.00	-288.00	0.00	0.00	0.00	-288.00
CSD-039	0.00	-268.00	0.00	0.00	0.00	-268.00
CSD-040	0.00	-258.86	0.00	0.00	0.00	-258.86
CSD-041	0.00	-212.00	0.00	0.00	0.00	-212.00
CSD-042	0.00	-206.00	0.00	0.00	0.00	-206.00
CSD-043	0.00	-202.00	0.00	0.00	0.00	-202.00
CSD-044	0.00	-77.00	0.00	0.00	0.00	-77.00
CSD-045	0.00	-54.00	0.00	0.00	0.00	-54.00

## A/R Aging Summary

As of September 23, 2021

	<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	-13.00	0.00	0.00	0.00	-13.00
CSD-047	0.00	-7.00	0.00	0.00	0.00	-7.00
CSD-048	0.00	0.00	0.00	0.00	0.00	0.00
CSD-049	0.00	0.00	0.00	0.00	0.00	0.00
CSD-050	1.00	0.00	0.00	0.00	0.00	1.00
CSD-051	2.00	0.00	0.00	0.00	0.00	2.00
CSD-052	2.00	0.00	0.00	0.00	0.00	2.00
CSD-053	5.00	0.00	0.00	0.00	0.00	5.00
CSD-054	6.00	0.00	0.00	0.00	0.00	6.00
CSD-055	6.00	0.00	0.00	0.00	0.00	6.00
CSD-056	7.00	0.00	0.00	0.00	0.00	7.00
CSD-057	7.00	0.00	0.00	0.00	0.00	7.00
CSD-058	7.00	0.00	0.00	0.00	0.00	7.00
CSD-059	7.00	0.00	0.00	0.00	0.00	7.00
CSD-060	7.00	0.00	0.00	0.00	0.00	7.00
CSD-061	12.00	0.00	0.00	0.00	0.00	12.00
CSD-062	12.00	0.00	0.00	0.00	0.00	12.00
CSD-063	12.00	0.00	0.00	0.00	0.00	12.00
CSD-064	21.00	0.00	0.00	0.00	0.00	21.00
CSD-065	21.00	0.00	0.00	0.00	0.00	21.00
CSD-066	21.00	0.00	0.00	0.00	0.00	21.00
CSD-067	25.00	0.00	0.00	0.00	0.00	25.00
CSD-068	25.00	0.00	0.00	0.00	0.00	25.00
CSD-069	50.00	0.00	0.00	0.00	0.00	50.00
CSD-070	90.00	2.00	0.00	0.00	0.00	92.00
CSD-071	121.00	0.00	0.00	0.00	0.00	121.00
CSD-072	186.00	0.00	0.00	0.00	0.00	186.00
CSD-073	200.00	0.00	0.00	0.00	0.00	200.00
CSD-074	202.00	0.00	0.00	0.00	0.00	202.00
CSD-075	202.00	0.00	0.00	0.00	0.00	202.00
CSD-076	202.00	0.00	0.00	0.00	0.00	202.00
CSD-077	202.00	0.00	0.00	0.00	0.00	202.00
CSD-078	202.00	0.00	0.00	0.00	0.00	202.00
CSD-079	202.00	0.00	0.00	0.00	0.00	202.00
CSD-080	202.00	0.00	0.00	0.00	0.00	202.00
CSD-081	202.00	2.00	0.00	0.00	0.00	204.00
CSD-082	202.00	2.00	0.00	0.00	0.00	204.00
CSD-083	206.00	0.00	0.00	0.00	0.00	206.00
CSD-084	206.00	0.00	0.00	0.00	0.00	206.00
CSD-085	224.00	0.00	0.00	0.00	0.00	224.00
CSD-086	286.00	0.00	0.00	0.00	0.00	286.00
CSD-087	286.00	0.00	0.00	0.00	0.00	286.00
CSD-088	291.00	0.00	0.00	0.00	0.00	291.00
CSD-089	296.00	0.00	0.00	0.00	0.00	296.00
CSD-090	296.00	0.00	0.00	0.00	0.00	296.00

## A/R Aging Summary

As of September 23, 2021

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-091	296.00	0.00	0.00	0.00	0.00	296.00
CSD-092	296.00	0.00	0.00	0.00	0.00	296.00
CSD-093	296.00	0.00	0.00	0.00	0.00	296.00
CSD-094	296.00	0.00	0.00	0.00	0.00	296.00
CSD-095	296.00	0.00	0.00	0.00	0.00	296.00
CSD-096	296.00	0.00	0.00	0.00	0.00	296.00
CSD-097	296.00	0.00	0.00	0.00	0.00	296.00
CSD-098	296.00	0.00	0.00	0.00	0.00	296.00
CSD-099	296.00	0.00	0.00	0.00	0.00	296.00
CSD-100	296.00	0.00	0.00	0.00	0.00	296.00
CSD-101	296.00	0.00	0.00	0.00	0.00	296.00
CSD-102	296.00	0.00	0.00	0.00	0.00	296.00
CSD-103	296.00	0.00	0.00	0.00	0.00	296.00
CSD-104	296.00	0.00	0.00	0.00	0.00	296.00
CSD-105	296.00	0.00	0.00	0.00	0.00	296.00
CSD-106	296.00	0.00	0.00	0.00	0.00	296.00
CSD-107	296.00	0.00	0.00	0.00	0.00	296.00
CSD-108	296.00	0.00	0.00	0.00	0.00	296.00
CSD-109	296.00	0.00	0.00	0.00	0.00	296.00
CSD-110	296.00	0.00	0.00	0.00	0.00	296.00
CSD-111	296.00	0.00	0.00	0.00	0.00	296.00
CSD-112	296.00	0.00	0.00	0.00	0.00	296.00
CSD-113	296.00	0.00	0.00	0.00	0.00	296.00
CSD-114	296.00	0.00	0.00	0.00	0.00	296.00
CSD-115	296.00	0.00	0.00	0.00	0.00	296.00
CSD-116	296.00	0.00	0.00	0.00	0.00	296.00
CSD-117	296.00	0.00	0.00	0.00	0.00	296.00
CSD-118	296.00	0.00	0.00	0.00	0.00	296.00
CSD-119	296.00	0.00	0.00	0.00	0.00	296.00
CSD-120	296.00	0.00	0.00	0.00	0.00	296.00
CSD-121	296.00	0.00	0.00	0.00	0.00	296.00
CSD-122	296.00	0.00	0.00	0.00	0.00	296.00
CSD-123	296.00	0.00	0.00	0.00	0.00	296.00
CSD-124	296.00	0.00	0.00	0.00	0.00	296.00
CSD-125	296.00	0.00	0.00	0.00	0.00	296.00
CSD-126	296.00	0.00	0.00	0.00	0.00	296.00
CSD-127	296.00	0.00	0.00	0.00	0.00	296.00
CSD-128	296.00	0.00	0.00	0.00	0.00	296.00
CSD-129	296.00	0.00	0.00	0.00	0.00	296.00
CSD-130	296.00	0.00	0.00	0.00	0.00	296.00
CSD-131	296.00	0.00	0.00	0.00	0.00	296.00
CSD-132	296.00	0.00	0.00	0.00	0.00	296.00
CSD-133	296.00	0.00	0.00	0.00	0.00	296.00
CSD-134	296.00	0.00	0.00	0.00	0.00	296.00
CSD-135	296.00	0.00	0.00	0.00	0.00	296.00



## A/R Aging Summary

As of September 23, 2021

	<u>Current</u>	<u>1 - 60</u>	<u>61 - 120</u>	<u>121 - 180</u>	<u>&gt; 180</u>	<u>TOTAL</u>
CSD-136	296.00	0.00	0.00	0.00	0.00	296.00
CSD-137	296.00	0.00	0.00	0.00	0.00	296.00
CSD-138	296.00	0.00	0.00	0.00	0.00	296.00
CSD-139	296.00	0.00	0.00	0.00	0.00	296.00
CSD-140	296.00	0.00	0.00	0.00	0.00	296.00
CSD-141	296.00	0.00	0.00	0.00	0.00	296.00
CSD-142	296.00	0.00	0.00	0.00	0.00	296.00
CSD-143	296.00	0.00	0.00	0.00	0.00	296.00
CSD-144	296.00	0.00	0.00	0.00	0.00	296.00
CSD-145	296.00	0.00	0.00	0.00	0.00	296.00
CSD-146	296.00	0.00	0.00	0.00	0.00	296.00
CSD-147	296.00	0.00	0.00	0.00	0.00	296.00
CSD-148	296.00	0.00	0.00	0.00	0.00	296.00
CSD-149	296.00	0.00	0.00	0.00	0.00	296.00
CSD-150	296.00	0.00	0.00	0.00	0.00	296.00
CSD-151	296.00	0.00	0.00	0.00	0.00	296.00
CSD-152	296.00	0.00	0.00	0.00	0.00	296.00
CSD-153	296.00	0.00	0.00	0.00	0.00	296.00
CSD-154	296.00	0.00	0.00	0.00	0.00	296.00
CSD-155	296.00	0.00	0.00	0.00	0.00	296.00
CSD-156	296.00	0.00	0.00	0.00	0.00	296.00
CSD-157	296.00	0.00	0.00	0.00	0.00	296.00
CSD-158	296.00	0.00	0.00	0.00	0.00	296.00
CSD-159	296.00	0.00	0.00	0.00	0.00	296.00
CSD-160	296.00	7.00	0.00	0.00	0.00	303.00
CSD-161	296.00	7.00	0.00	0.00	0.00	303.00
CSD-162	308.00	0.00	0.00	0.00	0.00	308.00
CSD-163	308.00	0.00	0.00	0.00	0.00	308.00
CSD-164	308.00	0.00	0.00	0.00	0.00	308.00
CSD-165	296.00	14.00	0.00	0.00	0.00	310.00
CSD-166	296.00	14.00	0.00	0.00	0.00	310.00
CSD-167	321.00	0.00	0.00	0.00	0.00	321.00
CSD-168	332.00	0.00	0.00	0.00	0.00	332.00
CSD-169	296.00	289.00	0.00	0.00	0.00	585.00
CSD-170	296.00	296.00	0.00	0.00	0.00	592.00
CSD-171	296.00	296.00	0.00	0.00	0.00	592.00
CSD-172	296.00	306.00	0.00	0.00	0.00	602.00
CSD-173	202.00	404.00	0.00	0.00	0.00	606.00
CSD-174	296.00	310.99	0.00	0.00	0.00	606.99
CSD-175	202.00	404.00	100.00	0.00	0.00	706.00
CSD-176	296.00	592.00	0.00	0.00	0.00	888.00
CSD-177	296.00	592.00	289.00	0.00	0.00	1,177.00
CSD-178	112.00	224.00	224.00	224.00	672.07	1,456.07
CSD-179	202.00	404.00	400.00	400.00	1,199.99	2,605.99
CSD-180	9,224.00	250.00	0.00	0.00	0.00	9,474.00
TOTAL	<u>39,954.00</u>	<u>-14,914.41</u>	<u>-4,665.23</u>	<u>30.00</u>	<u>-276.94</u>	<u>20,127.42</u>

PAUMA VALLEY COMMUNITY SERVICES DISTRICT

SECURITY REPORT

August 15 2021 – September 15 2021

Pauma Valley CSD Security Department Personnel		
Name	Call Sign	Billet
Officer Todd Albert	1L2	Patrolman / Department Supervisor
Officer Nick Florez	1L3	Patrolman
Officer Bryan Chau	1L4	Patrolman
Officer German Colin	1L5	Patrolman
Officer Dale Easter	1L6	Patrolman / Gate Attendant
Matthew Carson	C1	Senior Gate Attendant
Hector Figueroa	C1	Gate Attendant
Gerardo Gonzalez	C1	Gate Attendant
Samuel Larimore	C1	Gate Attendant
Kenneth Thielke	C1	Gate Attendant
Vacancy	C1	Temporary Gate Attendant

**Vehicle Maintenance Report**

No maintenance was required this period. Patrol has implemented a inspection log for the vehicles. Very minor cosmetic issues noted.

- Tesla 01 ( 4,272 ) – Pass all inspections this month.
- Tesla 02 ( 3,609 ) – Pass all inspections this month.

German Colin, Vehicle Maintenance Officer

**Gate Report**

Cleaning and sanitary supplies continue to be coordinated and received from the District Office. Officer Thielke was offered a permanent position upon completion of his temporary assignment at the beginning of September. We have another temporary Gate Attendant position available to cover for an employee currently on a leave of absence. All gate equipment and systems are operating normally. Patrol continues actively watching and listening for any service or gardening noise violations during the restricted hours of Saturday and Sunday. Gate Attendants will work on advising all potential violators of these rules.

Matthew Carson, Senior Gate Attendant

## HIGHLIGHTS

- **August 15<sup>th</sup> 2021 at 1856 – Medical.** Officer Florez responded to a medical on Highway 76 near Saint Francis Church. A pedestrian walking along Highway 76 fell and broke their ankle. Paramedics transported the individual to the hospital.
- **August 16<sup>th</sup> 2021 at 0105 – Suspicious Activity.** Officer Chau responded to a call for two suspicious vehicles parked in front of Serrato's Automotive. Officer Chau arrived on scene and logged both vehicles information but was unable to make contact with the drivers as they left upon Officer Chau's arrival.
- **August 17<sup>th</sup> 2021 at 1019 – Resident Concern.** Officer Albert responded to a call on Luiseno Circle Drive for a neighbor watering their plants and mud for two and a half hours. Officer Albert informed the concerned resident that nothing illegal nor have any violations had occurred.
- **August 17<sup>th</sup> 2021 at 2315 – Public Assist.** Officer Chau responded to a call on Luiseno Circle Drive for a resident needing assistance while they go outside to turn off their sprinklers. The resident stated their motion detector went off prior and was afraid of someone being outside. Officer Chau patrolled the residence and stayed by the resident's side as they turned off the sprinklers but nothing unusual was found.
- **August 18<sup>th</sup> 2021 at 0954 – Resident Concern.** Officer Chau responded to a call for a resident reporting an unknown trailer parked on Temet Drive. As Officer Chau was logging the information, one of the neighbors came out and claimed the trailer stating they had an emergency the night prior and will be moving it shortly.
- **August 19<sup>th</sup> 2021 at 0605 – Gate Crasher.** Officer Albert responded to a call for a gate crasher at the Front Gate. Officer Albert was unable to stop the vehicle as they fled upon arrival. Both Officer Albert and Control One logged the vehicle information.
- **August 20<sup>th</sup> 2021 at 0700 – Jump Start.** Officer Albert responded to a call for a jump start on Luiseno Circle Drive. Officer Albert was unable to jump the vehicle. The resident switched keys and was then able to start the vehicle.
- **August 22<sup>nd</sup> 2021 at 2000 – Resident Concern.** Officer Colin responded to a call for a resident needing assistance looking for their spouse who had recently left the Country Club but was worried they might have left the community on accident rather than going straight home. A couple minutes later, the resident called Control One to inform that their spouse was at home.
- **August 22<sup>nd</sup> 2021 at 2020 – Suspicious Activity.** During routine patrol, Officer Colin noticed an individual walking along Highway 76. Officer Colin parked near Saint Francis Church until the individual was out of the area.
- **August 23<sup>rd</sup> 2021 at 1856 – Lift Assist.** Officer Chau responded to a lift assist on Wiskon Way East. A resident had slipped out of bed and was unable to lift themselves back up. Officer Chau successfully lifted the individual back into bed. No injuries or medical attention occurred.
- **August 24<sup>th</sup> 2021 at 0915 – Process Server.** Officer Florez responded to a process server on Luiseno Circle Drive. Officer Florez escorted the agent to the address but the resident no longer lives there. The agent was successfully escorted back out the community.

- **August 24<sup>th</sup> 2021 at 1042 – Resident Concern.** Officer Florez responded to a call on El Tae Road for a Pod Storage container left on the side of the road. Control One made contact with the resident who rented the container and was informed that it would be moved by the end of the month.
- **August 26<sup>th</sup> 2021 at 1920 – Medical.** Officer Colin and Officer Easter responded to a medical call on Highway 76. The individual was hit by a truck and had severe injuries to their foot. Paramedics transported the individual to the hospital.
- **August 27<sup>th</sup> 2021 at 2032 – Resident Concern.** Officer Colin and Officer Easter responded to a call on Luiseno Circle Drive for possible gunshots. Both officers patrolled the surrounding areas but did not see nor hear anything unusual. Both officers informed the resident to call back if they hear anything again.
- **August 28<sup>th</sup> 2021 at 0815 – Suspicious Activity.** Officer Colin, Officer Easter, and Officer Florez responded to a call on Mill Creek Road for a suspicious person eating an orange and possibly under the influence. All officers patrolled the area but were unable to find anyone matching the description of the individual.
- **August 28<sup>th</sup> 2021 at 0851 – Medical.** Officer Easter and Officer Florez responded to a medical call on Luiseno Circle Drive. The resident was having stroke like symptoms. Paramedics transported the resident to the hospital.
- **August 28<sup>th</sup> 2021 at 1651 – Resident Concern.** Officer Easter and Officer Florez responded to a call on Takishla Court for a vehicle illegally parked on a vacant lot. The owner of the vehicle is a known landscaper within the community and stated he had permission from the lot owner to park his truck there. Officer Florez called the lot owner but was unable to make contact. The landscaper has moved his vehicle to prevent any further complications.
- **August 28<sup>th</sup> 2021 at 1749 – Trespassing.** Officer Easter and Officer Florez responded to a call at the Country Club for an unknown person speeding on the golf course and blasting music. The General Manager of the Country Club also stated the individual had a modified golf cart and tried ordering drinks at the bar. Both officers patrolled the Country Club but did not find anyone matching the description.
- **August 28<sup>th</sup> 2021 at 2315 – Resident Concern.** Officer Colin responded to a call for a resident wandering around Pauma Valley Drive and Cuesta De Camellia. Control One made contact with the resident's spouse and Officer Colin brought the resident back to their house.
- **August 30<sup>th</sup> 2021 at 0847 – Loose Dog.** Officer Florez responded to a call for two loose dogs on Pauma Valley Drive. Both dogs were gone upon arrival but a neighbor informed Officer Florez that they had brought the dogs back to the correct residence. Control One called the resident to inform them of their dogs getting loose and causing trouble within the community.
- **August 31<sup>st</sup> 2021 at 1822 – Snake Call.** Officer Chau responded to a rattlesnake call on Pauma Valley Drive. The snake was about five feet long and also had a rabbit in its mouth. Officer Chau successfully removed the snake and disposed of the rabbit.

- **August 31<sup>st</sup> 2021 at 1847 – Public Assist.** Officer Chau responded to a call for a resident on Wiskon Way West asking for patrol to be on standby while they meet with a buyer through an OfferUp sale. Officer Chau escorted the buyers in and out of the community with no complications.
- **September 1<sup>st</sup> 2021 at 0645 – Public Assist.** Officer Albert responded to a call for a broken water line on Pauma Heights. Officer Albert started to escort vehicles through the community but was unable to keep up with the large amount of traffic. Control One began letting vehicles through as per request from the General Manager. Directions and speed limits were given to people coming through.
- **September 1<sup>st</sup> 2021 at 2018 – Suspicious Activity.** During routine patrol, Officer Chau noticed an individual looking underneath an RV parked near Serrato’s Automotive. The individual was also seen walking back and forth from a pick-up truck parked close by. Officer Chau logged both vehicles information and made contact with the individual who stated he had gotten a flat and had pulled into the lot in front of Serrato’s. The individual was unsuccessful in fixing the flat and stated he will have it towed in a couple hours. The RV was gone shortly after.
- **September 2<sup>nd</sup> 2021 at 0602 – Suspicious Activity.** During routine patrol, Officer Albert noticed a motorhome parked on the upper lot of the Pauma Buildings. Officer Albert made contact with the driver and informed him he was not allowed to park there overnight. The driver complied and left the area.
- **September 2<sup>nd</sup> 2021 at 1121 – Public Assist.** During routine patrol, Officer Chau was flagged down by a guest on Pauma Valley Drive asking for directions to an active estate sale within the community. Officer Chau confirmed with Control One that the guest was expected by the resident and escorted them to the address.
- **September 2<sup>nd</sup> 2021 at 1840 – Resident Concern.** Officer Colin responded to a call for an individual playing frisbee on Mill Creek Road. Officer Colin made contact with the individual who confirmed was a resident inside of the Oak Tree Ranch community. The individual was not sure why they were reported as suspicious as they played frisbee the day before as well.
- **September 3<sup>rd</sup> 2021 at 1100 – Other.** Officer Chau responded to Sheriffs entering through the Front Gate with reason unknown. Officer Chau followed the officer to Tukwut Court and asked if there was a call at the address. The officer stated that there was an agent that had left some paperwork behind from a prior incident and the resident was not being compliant on giving it back. The officer was successful with retrieving the paperwork.
- **September 3<sup>rd</sup> 2021 at 1415 – Traffic Collision.** Officer Chau and Officer Easter responded to a traffic collision on Highway 76 and Nate Harrison Road. The driver had been detained by Sheriffs and traffic was put into a halt due to a telephone pole in the middle of the road. California Highway Patrol was directing traffic and Patrol assistance was not needed. Officer Chau and Officer Easter started escorting people through the community in waves as per request from the Security Supervisor and General Manager as Highway 76 was blocked.
- **September 3<sup>rd</sup> 2021 at 1535 – Resident Concern.** As Officer Chau and Officer Easter were escorting people through the community, a resident from Temet Drive was not fond of us escorting

strangers through the community and complained to Officer Chau, Officer Easter, Control One, and the District Office, stating we were letting “Gangbangers from LA” into the community. Officer Chau informed they resident we were following orders from our management. Shortly after, another resident complained to Officer Easter at the Back Gate and to Control One stating they pay a lot for our services to just let strangers into a private community. The resident would not state his name when asked and drove off. California Highway Patrol started to direct traffic both ways on Highway 76 until CalTrans arrived.

- **September 4<sup>th</sup> 2021 at 0103 – Suspicious Activity.** Officer Colin responded to a suspicious person at the Pauma Village. Officer Colin was unable to make contact with the individual as he was already leaving the area upon arrival.
- **September 4<sup>th</sup> 2021 at 1511 – Other.** During routine patrol, Officer Easter and Officer Florez came across multiple service vehicles parked on Womsi Road after community hours. Both officers made contact with the resident and informed him of the service work policy. The resident complied and stated they would keep the noise down and no power tools would be used.
- **September 4<sup>th</sup> 2021 at 1817 – Resident Concern.** Officer Florez responded to a call on Wiskon Way West for possible smoke in the area. Officer Florez patrolled around the community but did not see any signs of smoke.
- **September 5<sup>th</sup> 2021 at 1250 – Trespassing.** During routine patrol, Officer Florez noticed a vehicle at the Pauma School disposing of trash in the dumpsters. Officer Florez logged the vehicle information down but was unable to make contact with the driver.
- **September 5<sup>th</sup> 2021 at 1952 – Medical.** Officer Colin and Officer Florez responded to a medical call on Wiskon Way East. The resident had a high fever and was not feeling good after having dinner at the Country Club. Paramedics transported the resident to the hospital.
- **September 5<sup>th</sup> 2021 at 2026 – Traffic Collision.** During routine patrol, Officer Colin and Officer Florez noticed a vehicle on the side of the ditch of Highway 76. Both officers turned around to make sure no one was injured. Pauma Police arrived and took over the scene.
- **September 6<sup>th</sup> 2021 at 0858 – Snake Call.** Officer Florez responded to a snake call on Atosana Drive. Officer Florez successfully removed the snake.
- **September 6<sup>th</sup> 2021 at 1901 – Loose Dog.** Officer Chau responded to a call for a loose dog on Luiseno Circle Drive. The resident had received a call from a neighbor that their dog had gotten loose while they were out of town. Officer Chau was able to get a hold of the dog at the bottom of the driveway and successfully put the dog back into the kennel as per request from the resident.
- **September 7<sup>th</sup> 2021 at 0109 – Suspicious Activity.** Officer Chau responded to a call for two suspicious vehicles parked in front of the ATM of the Pauma Village. Officer Chau logged both vehicles information and made contact with the drivers. One individual stated they were just looking for the casino and left shortly after. Officer Chau patrolled the building and saw nothing unusual.
- **September 7<sup>th</sup> 2021 at 0140 – Notice Of Violation.** Officer Chau issued a Notice of Violation for parking with no pass displayed on El Tae Road.

- **September 7<sup>th</sup> 2021 at 2257 – Suspicious Activity.** Officer Chau responded to a call for a car alarm going off near Serrato’s Automotive. Officer Chau patrolled both Pauma Buildings and Pauma Village and checked every car but nothing unusual was found.
- **September 8<sup>th</sup> 2021 at 1437 – Suspicious Activity.** During routine patrol, Officer Chau and Officer Easter noticed a vehicle pulled to the side of Highway 76 by the Green’s Maintenance Gate. Both officers logged the vehicle information and made contact with the driver who stated he wanted to rest a bit in the shade due to the hot weather. Officer Chau gave them fifteen minutes and the driver left without any complications.
- **September 8<sup>th</sup> 2021 at 1937 – Suspicious Activity.** Officer Chau and Officer Easter responded to a call at Serrato’s Automotive for an individual looking into cars. Both officers patrolled the building and checked all the cars but did not see anyone matching the description. Officer Chau spoke to an employee at the Pauma Village Market and was informed the individual was last seen walking eastbound. Both officers drove down Highway 76 but did not see the individual.
- **September 9<sup>th</sup> 2021 at 0225 – Suspicious Activity.** Officer Albert responded to a call for a suspicious vehicle parked in front of the ATM of the Pauma Village. Officer Albert made contact with the driver who stated they were waiting for a friend coming from the casino.
- **September 9<sup>th</sup> 2021 at 0843 – Resident Concern.** Officer Chau responded to a call on Pauma Valley Drive and Wiskon Way East for an elderly individual struggling to push a golf cart. Officer Chau patrolled all surrounding streets but did not see anyone needing assistance with a golf cart.
- **September 9<sup>th</sup> 2021 at 1202 – Suspicious Activity.** During routine patrol, Officer Chau noticed a vehicle pulled over on Spring Valley Road by the generators. Officer Chau logged the vehicle information and spoke to the driver who stated they were just gathering rocks to make a riverbed and that they are a resident of Oak Tree Ranch. Officer Chau confirmed that the individual entered the community.
- **September 9<sup>th</sup> 2021 at 1441 – Public Assist.** During routine patrol, Officer Chau noticed an abandoned U-Haul truck on the side of Highway 76. Officer Chau made contact with a U-Haul agent who confirmed they were looking for the truck. The agent stated a tow truck will be there later to retrieve the vehicle.
- **September 9<sup>th</sup> 2021 at 1815 – Other.** Officer Colin responded to a call for a water leak on Pauma View. Officer Colin patrolled the area but was unable to locate the leak. The water district advised it is possibly out of the area.
- **September 9<sup>th</sup> 2021 at 2225 – Public Assist.** Officer Colin responded to a call for a guest at the Front Gate unable to make contact with a resident. This resident has a prior history of not answering their phone when a guest arrives. Officer Colin made contact with the resident on Luiseno Circle Drive who allowed access to the guest.
- **September 10<sup>th</sup> 2021 at 0230 – Notice Of Violation.** Officer Albert issued a Notice of Violation for parking with no pass displayed on Tukwut Court.

- **September 10<sup>th</sup> 2021 at 0231 – Suspicious Activity.** During routine patrol, Officer Albert noticed a suspicious individual walking through the Pauma Village. Officer Albert waited until the individual walked out of the area and checked the buildings. Officer Albert found nothing unusual.
- **September 10<sup>th</sup> 2021 at 1745 – Resident Concern.** Officer Chau and Officer Easter responded to a call for a resident reporting a water leak at a vacant address next to their house. Both officers patrolled the residence but did not see any signs of water or leakage. Control One made contact with the water district who stated the water system at that address was on a timer and should be off by now.
- **September 10<sup>th</sup> 2021 at 2024 – Resident Concern.** Officer Colin and Officer Easter responded to a call on Womsi Road for a suspicious light behind their house near Hole 17 of the Country Club. Both officers patrolled the area but did not find anything unusual.
- **September 11<sup>th</sup> 2021 at 0835 – Process Server.** Officer Florez responded to a process server on Luiseno Circle Drive. The agent was unable to make contact with the resident and was successfully escorted out of the community.
- **September 11<sup>th</sup> 2021 at 1511 – Resident Concern.** Officer Easter and Officer Florez responded to a call for a water leak on Pauma Heights. A stream of water was flowing down Pauma Heights but service workers were already on scene. Control One also made contact with the water district and notified them of the leak.
- **September 11<sup>th</sup> 2021 at 2001 – Resident Concern.** Officer Colin responded to a call on Womsi Road for the same suspicious light from the night prior. The resident stated they saw a suspicious light behind their house near Hole 17. Officer Colin patrolled the area but was unable to locate the suspicious light or anything unusual.
- **September 12<sup>th</sup> 2021 at 2140 – Other.** During routine patrol, Officer Colin noticed a large branch in the middle of Pauma Valley Drive and Luiseno Circle Drive. Officer Colin moved the branch to the side and off of the road.
- **September 13<sup>th</sup> 2021 at 1513 – Traffic Collison.** Officer Florez responded to a call for a traffic collision on Highway 76 and Cole Grade Road. A vehicle had rear ended another vehicle and were stuck together. Officer Florez made sure everyone was okay and started to direct traffic. Pauma Police arrived and took over the scene.
- **September 13<sup>th</sup> 2021 at 2305 – Resident Concern.** Officer Chau responded to a call on Pauma Valley Drive for an unknown motorcycle pulling up into a resident's driveway. Officer Chau patrolled the whole residence but did not see anything unusual. The motorcycle was gone upon arrival.
- **September 14<sup>th</sup> 2021 at 0027 – Suspicious Activity.** During routine patrol, Officer Chau noticed a vehicle parked in front of the Office of the Pauma School. Officer Chau logged the vehicle information and made contact with the driver who stated they pulled over just to cut their nails before heading to the casino. The driver left shortly after. Officer Chau patrolled the buildings and saw nothing unusual.



- **September 14<sup>th</sup> 2021 at 0144 – Notice Of Violation.** Officer Chau issued a Notice of Violation for parking with no pass displayed on Luiseno Circle Drive.
- **September 15<sup>th</sup> 2021 at 1334 – Suspicious Activity.** During routine patrol, Officer Chau and Officer Easter noticed an RV driving on the dirt path of the Air Park. Both officers followed the RV to an address on Pauma Valley Drive. The driver informed patrol that they are a resident within PVCCE and have permission from the homeowner to store the RV at this property overnight. The mother of the homeowner came outside and did not understand what was going on. Both officers made contact with the owner of the property who confirmed their friend had permission to leave the RV.
- **September 15<sup>th</sup> 2021 at 1712 – Welfare Check.** Officer Chau responded to a welfare check on Luiseno Circle Drive. A friend of the resident stated they normally talk daily but has not spoken to them in a while. Officer Chau made contact with a guest at the residence but was informed the resident was out of town. The friend was denied access at the Front Gate as patrol was unable to make contact with the resident.

RFID Entries					
Front Gate		Center Gate		Back Gate	
6,219		626		3,787	
Dispatch By Location					
Inside PVCCE	Oak Tree	School	Business Dist.	PVCC	HWY 76
40	3	2	9	1	8
Highlights by Shift Periods					
A: 2200-0600		B: 0600-1400		C: 1400-2200	
14		19		30	

PVCSD Patrol – Building Checks				
Location	Unsecured Door	Fire Alarm	Burglary Alarm	Officer Check
			459A	1153
Country Club(CC)				1
Greens Maintenance(GM)				
Community Church(CO)	3			40
Gravel Yard(GY)	4			13
Saint Francis(SF)	1			69
Pauma School(PS)	3			18
Pauma Building(PB)	1			33
Airport Hangars(AH)	5			8
Treatment Plant(TP)	1			27
Pauma Village(PV)				37
Residential Houses/Other				

Patrol Activity				Gate Activity	
				Activity/Malfunctions	Totals
Medicals	4	Resident Concern	16		
Welfare Checks	1	Suspicious Activity	16	Unresponsive	2
Lift Assist	1	Noise Complaint		Will Not Close	1
Domestic Dispute		Process Server	2	False Read	2
Traffic Collisions	3	911 Hang up Call		Loss of Controls	
Gate Runner/ Gate Crashers	1	Loose Dogs	2	Video Loss	6
Public Assists	6	Snake Call	2	Device Entries	10,632
Jump Start	1	Trespassing	2	Passes Issued	1,980
Notice of Violation	3	Other	4	Pass Entries	3,803

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		

Gate Damages

Key:	New	Payments	Disputing
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Date of incident:	Time:	Location:	Name:	1st (warning)	2nd Offense:	3rd Offense:	Paid:	Bal. Due:
1/3/2020	11:45 AM	Rear	Wanda Bye	X				\$0.00
1/3/2020	3:43 PM	Rear	Dan MacMurray	X				\$0.00
2/20/2020	2:28 PM	Rear	Sergio Resa	X				\$0.00
2/29/2020	2:56 PM	Rear	Julio Camarena	X				\$0.00
3/17/2020	9:55 AM	Rear	Cesar E. Tunchez	X				\$0.00
5/12/2020	11:53 AM	Rear	Miguel H. Guerrero	X				\$0.00
5/18/2020	10:47 AM	Rear	Zachary V. Noonan	X				\$0.00
6/5/2020	12:53 PM	Front	Charles Sale	X				\$0.00
6/19/2020	10:10 AM	Front	Julia Lovern	X				\$0.00
7/28/2020	3:59 PM	Rear	Ronald W. Miller	X				\$0.00
8/4/2020	8:45 AM	Rear	Martin Becerra	X				\$0.00
8/21/2020	3:15 PM	Rear	Felix Olmeda	X				\$0.00
8/21/2020	5:13 PM	Rear	Patricia Lockhart	X				\$0.00
8/25/2020	8:45 AM	Rear	Edgar Hernandez	X				\$0.00
8/27/2020	8:05 AM	Rear	Dominick Panameno	X				\$0.00
9/29/2020	8:30 AM	Rear	Henri Josue Merinocara	X				\$0.00
10/24/2020	12:26 PM	Front	Howard Morrow	X				\$0.00
11/23/2020	9:16 AM	Front	Mario Orozco	X				\$0.00
2/9/2021	2:35 PM	Front	James R. Price	X				\$0.00
3/2/2021	7:43 AM	Rear	Salvador Pantoja (Sunny Slope Trees)	X				\$0.00
3/22/2021	9:12 AM	Rear	Joel E. Hernandez-Centeno	X				\$0.00
3/23/2021	11:03 AM	Front	Teresa Prestwood	X				\$0.00
3/26/2021	1:35 PM	Rear	Robert E. Dorsey	X				\$0.00
3/31/2021	12:33 PM	Rear	James Sullivan	X				\$0.00
5/10/2021	2:45 PM	Front	Kent Heyl	X				\$0.00
5/25/2021	9:25 AM	Front	Eric Gibson	X				\$0.00
6/10/2021	10:19 AM	Rear	Honey Do Service Truck	X				\$0.00
6/15/2021	12:54 PM	Rear	Steve Appel	X				\$0.00
8/19/2021	6:05 PM	Front	White Saturn Sedan- 4U0D632					\$0.00

Gate Runners

Key:	New	Payments	Disputing
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Date of incident:	Time:	Location:	Name:	1st (warning)	2nd Offense:	3rd Offense:	Paid:	Bal. Due:
3/15/2020	8:17 AM	Front	Erik Michael Gloff	X				\$0.00
8/10/2020	9:22 AM	Front	Julia Ann Menas	X				\$0.00
2/20/2021		Rear	Blk Tyta RAV 4- 3WLV158					\$0.00

# PAUMA VALLEY COMMUNITY SERVICES DISTRICT

## General Manager's Report

September 27, 2021

Bobby Graziano, General Manager

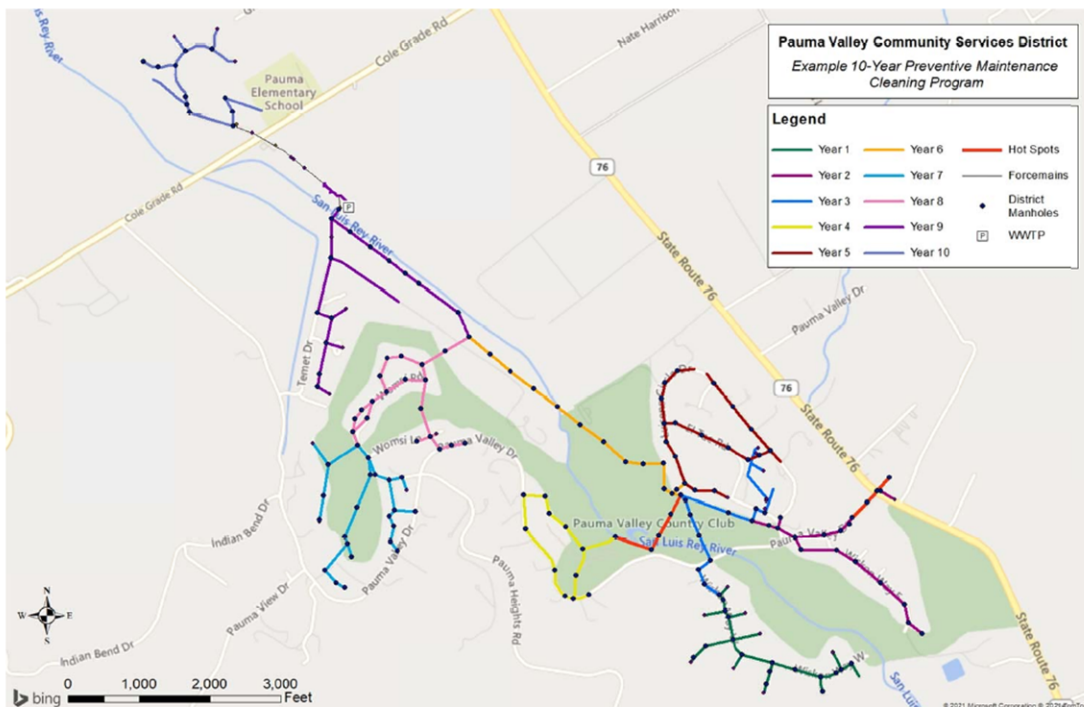
### Sewer System

Last month staff informed the Board of the requirement to conduct a complete video inspection and cleaning (by way of jetting) of the sewer system every 10 years. Since there is no record of formal cleaning and inspection of the grid system it is a good idea to complete a district wide cleaning and inspection to establish a baseline condition and then begin the annual inspection/cleaning of 1/10<sup>th</sup> of the district.

Staff obtained bids from two vendors who specialize in this type of work. Quotes have also been attached.

Staff recommends performing maintenance on the entire District at one time using Downstream.

Vendor	Price Over 10 Years Performing 1/10th per Year	Price to Perform Entire District at One Time
Downstream	\$45,584	\$37,296
Pro Pipe	\$41,804	\$39,804



	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	AVERAGE	TOTAL
TOTAL FOOTAGE	2,515	2,008	2,056	2,014	2,470	1,946	2,644	2,451	3,031	2,201	2,334	23,336
TOTAL IDF	17,552	15,935	14,717	15,540	16,007	15,765	19,090	18,934	23,580	14,396	17,152	171,515
# OF PIPES	34	24	26	20	29	23	32	31	36	24	27.9	279

**EDU Audit**

Resident Andy Mathews suggested the District perform an EDU audit to determine if the amount assigned to each commercial operation is still accurate. If the board agrees with this request staff recommends we outsource this work to a consultant without ties to the District or commercial businesses that may be effected by a change in EDU count. Staff obtained a quote from the consultant that performed the SSMP update who is familiar with Ordinance 50 which spells out the EDU schedule. The consultants price for the audit is \$2,000.

**Human Resources**

Patrol: Fully staffed with 5  
Gates: Fully staffed with 5, vacancy for temp worker  
Utility: Fully staffed with 3  
Admin: Fully staffed with 4

**Solar Project**

Graziano reviewed the specs and drawings with Century Sun and Solar (Century) and provided authorization. Century is providing the District with a high performance setup of 10 inverters. This arrangement not only provides the greatest uptime performance of the system it also is the most efficient from a power production standpoint.

See drawings and specs attached.

Century is coordinating with SDG&E and the County to obtain permits and approvals.

Date	Milestone	Amount	Check No
8/17/2021	Down payment per Proposal	\$1,000	38168
8/17/2021	20% Upon Commencement per Proposal	\$44,600	38168
	Due upon delivery of equipment	\$111,500	
	Due at installation commencement	\$44,600	
	Due upon completion	\$21,300	
		<b>\$223,000</b>	

**CalPERS Unfunded Accrued Liability Payoff Initiative**

During prior meetings staff presented background information related to the Unfunded Accrued Liability (UAL). Rancho Pauma shares the burden of this employee cost and was also briefed in detail about the UAL over the last few months. Rancho Pauma’s share is 37.28%.

The general consensus among both Boards is to pay off the UAL and eliminate the significant interest expense being incurred by both districts. CSD is charged 7% interest on the unfunded liability which amounts to the following interest expenses based on which payment plan the district selects. CSD is currently following the 26 Year Amortization and will therefore save a substantial amount in interest expense over the term of the unfunded liability ( Source: 2020 CalPERS Annual Valuation Report).

- 26 Year Amortization – \$1,188,118 in interest expense
- 15 Year Amortization – \$943,334 in interest expense
- 10 Year Amortization - \$599,669 in interest expense

Staff requested a pay off statement from CalPERS with a pay date of November 5, 2021. The payoff amount is \$1,555,103.

During Rancho Pauma’s Sept 20, 2021 meeting the board authorized the transfer of funds to CSD in the amount listed below.

Staff recommends the board adopt a motion to authorize staff to collect the funds from Rancho Pauma and combine with its portion and send to CalPERs to pay off the UAL.

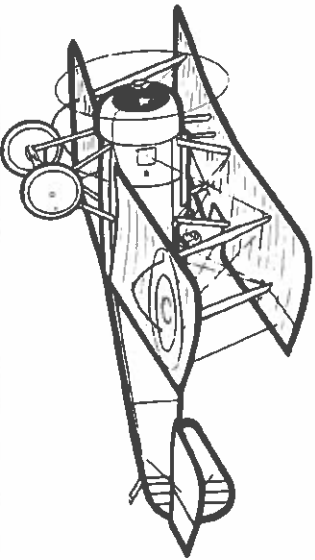
<b>UAL, Nov 5, 2021 Payoff</b>	<b>CSD Portion</b>	<b>RPM Portion</b>
\$1,555,103	\$975,360.60	\$579,742.40
	<b>CSD</b>	<b>RPM</b>
<b>Cash Reserve as of Aug 31, 2021</b>	\$1,228,332.00	\$1,741,477.75



Prepared in accordance with the 2019 edition of the California Code (CBC) adopts the 2018 International Building Code (IBC) and the 2018 California Amendments.

# CSD PAUMA VALLEY

33129 COLE GRADE RD  
PAUMA VALLEY, CA 92061



Prepared in accordance with the 2019 edition of California Electrical Code (CEC) adopts the 2018 National Electrical Code (NEC) and the 2018 California Amendments

Roof mounted arrays, conduits and conductors shall comply with section 605.11 of the 2012 IFC for marking DC conductors, location of DC conductors, roof access, pathways, and spacing.

PV equipments shall be installed in accordance with NEC 692 and posted with approval warnings, signage and plaques per 705-10.690.17 and 690-64

## PROPOSED PV SOLAR PANELS FOR: CSD PAUMA VALLEY

KEY PLAN Not Scaled PROJECT LOCATION



VICINITY MAP Not to scale



Drawing Contents:

DWG#	DRAWING TITLE
T1	TITLE SHEET
A1	PV PANEL LAYOUT
E1	ONE LINE DIAGRAM
E2	Notes for One-Line

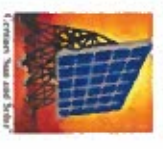
PROPOSED SOLAR PV SYSTEM FOR:  
CSD PAUMA VALLEY  
33129 COLE GRADE RD  
PAUMA VALLEY, CA 92061  
760-297-6307  
APN # 130-090-60-00

**86,900 WATTS**

**08/25/21**

Revisions:  
DRAWN BY: KC  
CHECKED BY: NJ

**T1**



Century Sun and Solar  
1637 E Valley Pkwy #201  
Escondido, CA 92027  
C: 46 81067744  
TEL: (916) 5837031

SIGNATURE  
*[Handwritten Signature]*

**CODE & STANDARD**

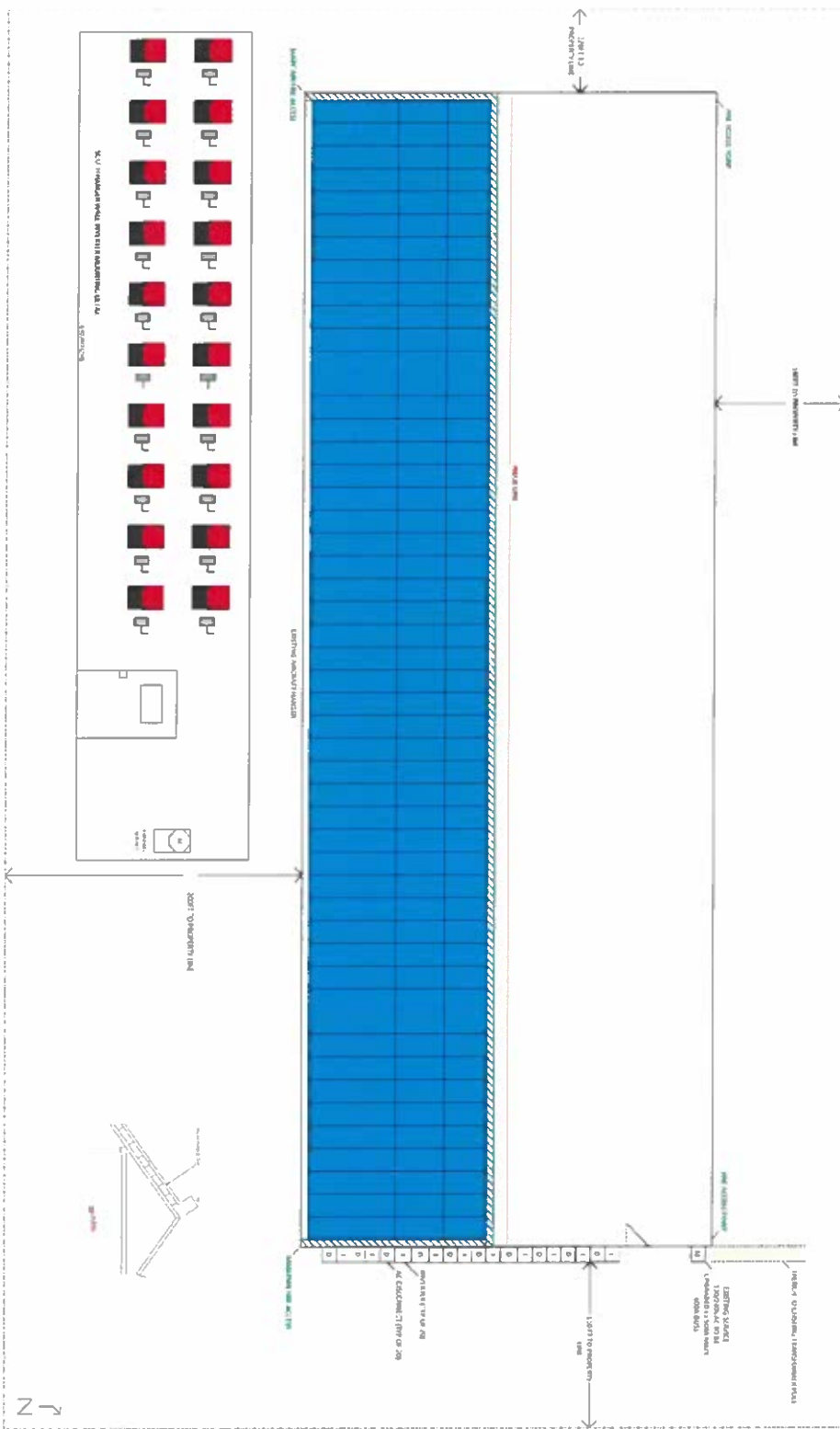
DESIGN COMPLYING WITH THE LATEST EDITION OF CALIFORNIA ELECTRICAL CODE, NEC, THE SAN DIEGO AREA ELECTRICAL NEWSLETTERS AND ALL LOCAL ORDINANCES AND POLICES.  
 A LICENSED ELECTRICIAN SHALL BE IN PLACE FOR INSPECTION IN COMPLIANCE WITH CALIFORNIA REGULATIONS.  
 PROPER ACCESS AND WORKING CLEARANCE WILL BE PROVIDED AS PER SECTION 110.26 OF THE NATIONAL ELECTRICAL CODE (NEC).  
 THIS PROJECT HAS BEEN DESIGNED IN COMPLIANCE WITH THE CITY OF SAN DIEGO PER SP 19 & 20A REQUIREMENTS.


**GENERAL NOTES**

SOLAR PHOTOVOLTAIC SYSTEM TO BE INSTALLED ON COMMERCIAL METAL AIRCRAFT HANGER.  
 THIS PROJECT HAS BEEN DESIGNED IN COMPLIANCE WITH THE CITY OF SAN DIEGO PER SP 19 & 20A REQUIREMENTS.  
 THE BUILDING IS 20 FEET TALL.  
 THE RAYFLOWS ARE METAL AND 48 INCHES ON CENTER.

THIS SYSTEM WILL NOT BE INTERCONNECTED UNLESS APPROVED FROM THE LOCAL JURISDICTION AND THE UTILITY IS OBTAINED.  
 WHEN A STORAGE BATTERY IS PROVIDED, THIS SYSTEM SHALL BE AN ENERGY STORAGE SYSTEM WITH LISTED STORAGE BATTERIES PER CEC ARTICLE 706 AND CEC SECTION 1627 REQUIREMENTS.  
 STORAGE BATTERY SYSTEMS SHALL BE INSTALLED IN ACCORDANCE WITH THE CEC AND ALL APPLICABLE EXCEPTIONS. THE VALUES SHOWN IN TABLE 0901.2015 SHALL BE USED UNLESS OTHERWISE SPECIFIED BY THE CONTRACTOR'S POINTS DERIVED ON THE INSTALLATION INSTRUCTIONS.

THE SOLAR PHOTOVOLTAIC INSTALLATION SHALL NOT DISTURB ANY PLUMBING, MECHANICAL OR BUILDING PERSON VENTS.  
 IF THE EXISTING MAIN SERVICE PANEL DOES NOT HAVE VENTING OR GROUNDING FIELDWORK, IT IS THE CONTRACTOR'S RESPONSIBILITY TO INSTALL A SUPPLEMENTAL GROUNDING ELECTRODE.  
 LATCH TERMINALS WILL BE CONSIDERED UNSAFE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE INSTALLATION OF THE VENTING AND GROUNDING FIELDWORK IN ACCORDANCE WITH THE INSTALLATION INSTRUCTIONS.



 <p>Genuity Sun and Solar          1637 E Valley Pkwy #201          Escondido, CA 92027          C-46 #1062744          TEL: (951) 253-9031</p>	<p><b>PROPOSED SOLAR PV SYSTEM FOR:</b>          CSD PAUMA VALLEY          33129 COLE GRADE RD          PAUMA VALLEY, CA 92061          760-297-6307          APN # 130-090-60-00</p>	<p><b>\$6,000</b>  <b>WATTS</b></p>	<p><b>PV PANEL LAYOUT</b></p>	<p>Drawing file:          Job number:  <b>08/25/21</b>          Revisions:          DRAWN BY: KC          CHECKED BY: NJ          SCALE: AS SHOWN  <b>A1</b></p>
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Century Sun and Solar  
 1637 E Valley Pkwy #201  
 Esccondido, CA 92027  
 C-46 81 002344  
 TEL (949) 343-3011

SIGNATURE

**86,000**  
**WATTS**

**PROPOSED SOLAR PV SYSTEM FOR:**  
 CSD PAUMA VALLEY  
 33129 COLE GRADE RD  
 PAUMA VALLEY, CA 92061  
 760-297-6307  
 APN # 130-090-60-00

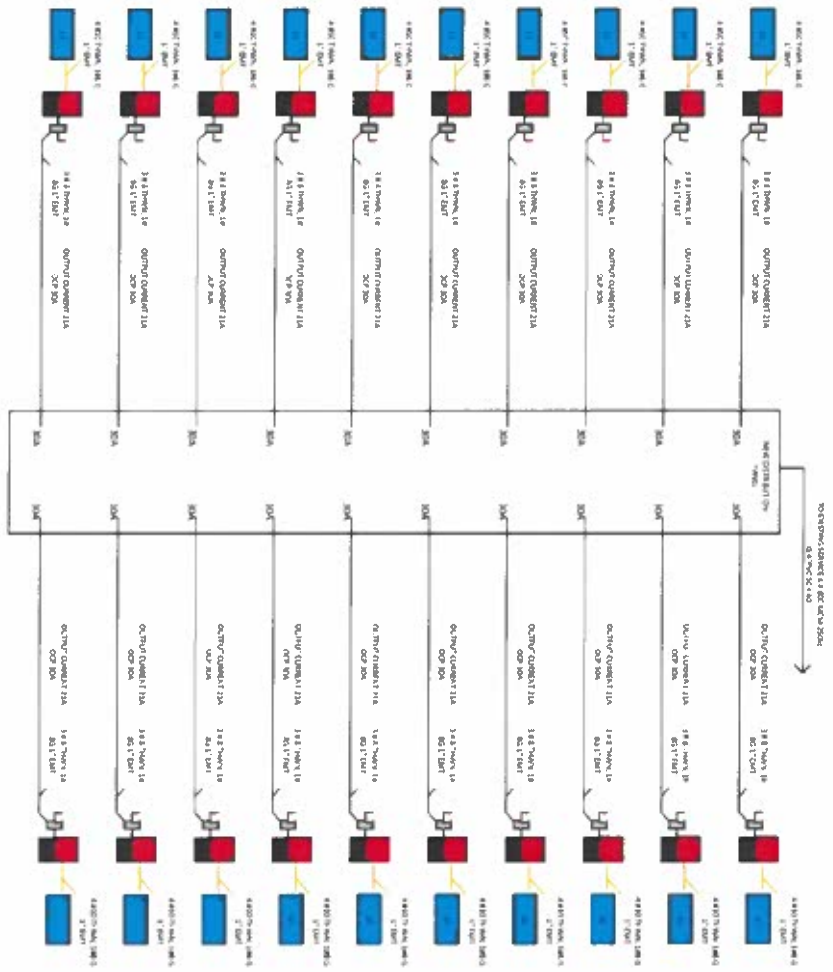
One Line Diagram

Drawing file:  
 Job number:

08/25/21

Revisions:  
 DRAWN BY: KC  
 CHECKED BY: NJ

SCALE: AS SHOWN  
**E1**



PV MODULE RATINGS @ STC

MODULE MAKE	AXITEC
MODULE MODEL	AC-430MB/144V
MAX POWER-POINT CURRENT (I <sub>mp</sub> )	10.60 A
MAX POWER-POINT VOLTAGE (V <sub>mp</sub> )	40.59 V
OPEN-CIRCUIT VOLTAGE (V <sub>oc</sub> )	49.22 V
SHORT-CIRCUIT CURRENT (I <sub>sc</sub> )	11.21 A
MAX SERIES FUSE (OCPD)	15 A
MAXIMUM POWER (P <sub>max</sub> )	430 W
MAX VOLTAGE (TYP 600V <sub>ac</sub> )	1500 V
VOC TEMP COEFF (mV/°C or %/°C)	-0.27%/K
IF COEFF SUPPLIED, CIRCLE UNITS	

NOTES FOR ALL DRAWINGS:

OCPD = OVERCURRENT PROTECTION DEVICE  
 NATIONAL ELECTRICAL CODE® REFERENCES  
 SHOWN AS (NEC XXX.XX)

INVERTER RATINGS (Guide Section 4)

INVERTER MAKE	SMA
INVERTER MODEL	SB5.0-1SP-US-41
MAX DC VOLT RATING	600 V
MAX POWER @ 40°C	8000 W
NOMINAL AC VOLTAGE	240 V
MAX AC CURRENT	21 A
MAX OCPD RATING	30 A

SIGNS-

SIGN FOR DC DISCONNECT	
PHOTOVOLTAIC POWER SOURCE	
RATED MPP CURRENT	10.6 A
RATED MPP VOLTAGE	40.59 V
MAX SYSTEM VOLTAGE	1500 V
MAX CIRCUIT CURRENT	15 A
WARNING: ELECTRICAL SHOCK HAZARD-LINE AND LOAD MAY BE ENERGIZED IN OPEN POSITION	
SIGN FOR INVERTER OCPD AND AC DISCONNECT (IF USED)	
SOLAR PV SYSTEM AC POINT OF CONNECTION	
AC OUTPUT CURRENT	21 A
NOMINAL AC VOLTAGE	240 V
THIS PANEL FED BY MULTIPLE SOURCES (UTILITY AND SOLAR)	

NOTES FOR ARRAY CIRCUIT WIRING

- 1) LOWEST EXPECT AMBIENT TEMPERATURE BASED ON ASHRAE MINIMUM MEAN EXTREME DRY BULB TEMPERATURE FOR ASHRAE LOCATION MOST SIMILAR TO INSTALLATION LOCATION. LOWEST EXPECTED AMBIENT TEMP \_\_\_\_\_ °C
- 2) HIGHEST CONTINUOUS AMBIENT TEMPERATURE BASED ON ASHRAE HIGHEST MONTH 2% DRY BULB TEMPERATURE FOR ASHRAE LOCATION MOST SIMILAR TO INSTALLATION LOCATION. HIGHEST CONTINUOUS TEMPERATURE \_\_\_\_\_ °C
- 3) 2005 ASHRAE FUNDAMENTALS 2% DESIGN TEMPERATURES DO NOT EXCEED \_\_\_\_\_ °C AT THE UNITED STATES (PALM SPRINGS, CA IS 41.1°C) FOR LESS THAN 9 CURRENTLY LISTED STANDARDS IN ROOF-MOUNTED SINGLE CONDUIT AT LEAST 0.5' ABOVE ROOF AND USING THE OUTDOOR DESIGN TEMPERATURE OF 47°C OR LESS (ALL OF UNITED STATES).
- 4) 12 AWG, 90°C CONDUCTORS ARE GENERALLY ACCEPTABLE FOR MODULES WITH I<sub>sc</sub> OF 7.88 AMPS OR LESS WHEN PROTECTED BY A 12 AMP OR SMALLER FUSE
- 5) 10 AWG, 90°C CONDUCTORS ARE GENERALLY ACCEPTABLE FOR MODULES WITH I<sub>sc</sub> OF 9.8 AMPS OR LESS WHEN PROTECTED BY A 15 AMP OR SMALLER FUSE

NOTES FOR INVERTER CIRCUITS

- 1) IF UTILITY REQUIRES A VISIBLE-BREAK SWITCH, DOES THIS SWITCH MEET THE REQUIREMENT? YES  NO  N/A
- 2) IF GENERATION METER REQUIRED, DOES THIS METER SOCKET MEET THE REQUIREMENT? YES  NO  N/A
- 3) SIZE PHOTOVOLTAIC POWER SOURCE (DC) CONDUCTORS BASED ON MAX CURRENT ON NEC 690.53 SIGN OR OCPD RATING AT DISCONNECT
- 4) SIZE INVERTER OUTPUT CIRCUIT (AC) CONDUCTORS ACCORDING TO INVERTER OCPD AMPERE RATING. (See Guide Section 5)
- 5) TOTAL OF \_\_\_\_\_ INVERTER OCPD(s). ONE FOR EACH INVERTER. DOES TOTAL SUPPLY BREAKERS COMPLY WITH 120% BUSBAR EXCEPTION IN 690.54(B)(2)(a)? YES  NO



Century Sun and Solar  
 1637 E Valley Pkwy #201  
 Escondido, CA 92027  
 C-46 #1062744  
 TEL (951) 433-1151

SIGNATURE

**\$6,000**  
**WATTS**

PROPOSED SOLAR PV SYSTEM FOR:

CSD PAUMA VALLEY  
 33129 COLE GRADE RD  
 PAUMA VALLEY, CA 92061  
 760-297-6307  
 APN # 130-090-60-00

DATE: 08/25/21

Notes for One-Line

Drawing file:

Job number:

08/25/21

Revisions:

DRAWN BY: KC  
 CHECKED BY: NJ

SCALE: AS SHOWN

**E2**



430 - 455 Wp

**AXITEC**  
high quality german solar brand

## AXIpremium XL HC

High performance solar module  
144 halfcell, monocrystalline

The advantages:

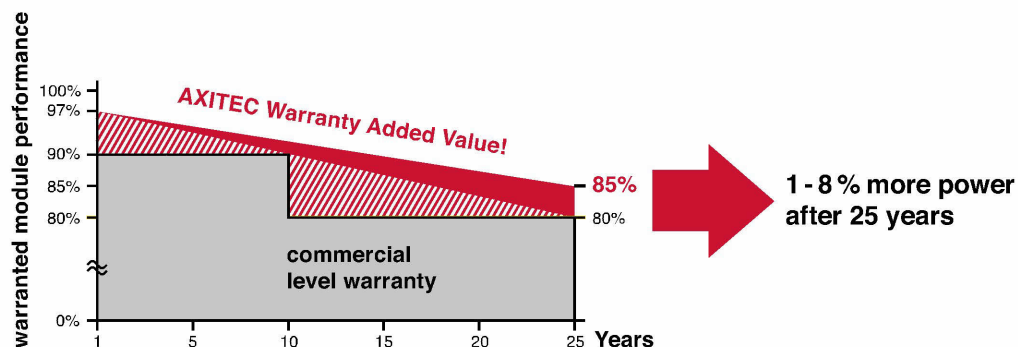
- 15** Years  
15 years Manufacturer's warranty
- HC**  
High module performance through Half-Cut-technology and selected materials
- Wp**  
Guaranteed positive power tolerance from 0-5 Wp by individual measurement
- 100%**  
100% visual electroluminescence inspection in production
- Frame**  
High stability due to innovative frame design
- IP 68**  
High quality junction box and connector systems



144MHEN210209A  
Fig. similar

Exclusive linear AXITEC high performance guarantee!

- 15 years manufacturer's guarantee on 90% of the nominal performance
- 25 years manufacturer's guarantee on 85% of the nominal performance



# AXIpremium XL HC 430 - 455 Wp

**Electrical data** (at standard conditions (STC) irradiance 1000 watt/m<sup>2</sup>, spectrum AM 1.5 at a cell temperature of 25°C)

Type	Nominal output P <sub>mpp</sub>	Nominal voltage U <sub>mpp</sub>	Nominal current I <sub>mpp</sub>	Short circuit current I <sub>sc</sub>	Open circuit voltage U <sub>oc</sub>	Module conversion efficiency
AC-430MH/144V	430 Wp	40.59 V	10.60 A	11.21 A	49.22 V	19.78 %
AC-435MH/144V	435 Wp	40.79 V	10.67 A	11.28 A	49.42 V	20.01 %
AC-440MH/144V	440 Wp	40.99 V	10.74 A	11.35 A	49.62 V	20.24 %
AC-445MH/144V	445 Wp	41.19 V	10.81 A	11.41 A	49.86 V	20.47 %
AC-450MH/144V	450 Wp	41.39 V	10.88 A	11.48 A	50.10 V	20.70 %
AC-455MH/144V	455 Wp	41.61 V	10.94 A	11.54 A	50.34 V	20.93 %

## Design

Frontside	3.2 mm hardened, low-reflection white glass
Cells	144 monocrystalline high efficiency cells
Backside	Composite film
Frame	35 mm silver aluminium frame

## Mechanical data

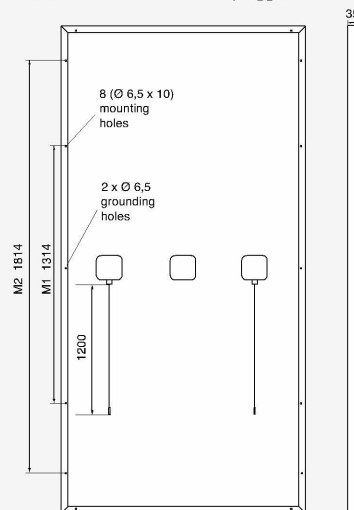
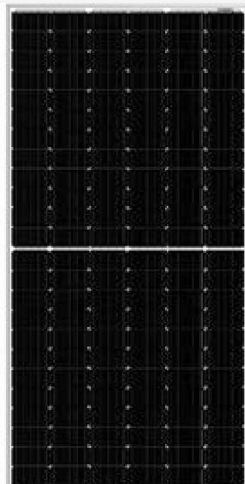
L x W x H	2094 x 1038 x 35 mm
Weight	23.8 kg with frame

## Mechanical load

Design load (pressure/suction)	1600 Pa / 1600 Pa
Test load (pressure/suction)	2400 Pa / 2400 Pa

## Power connection

Socket	Protection Class IP68
Wire	approx. 1.2 m, 4 mm <sup>2</sup>
Plug-in system	Plug/socket IP68, Stäubli EVO2 / EVO2 pluggable



All dimensions in mm

## Limit values

System voltage	1500 VDC
NOCT (nominal operating cell temperature)*	45°C +/-2K
Reverse current feed IR	20.0 A

Permissible operating temperature -40°C to 85°C / -40F to 185F

(No external voltages greater than U<sub>oc</sub> may be applied to the module)

\* NOCT, irradiance 800 W/m<sup>2</sup>; AM 1.5; wind speed 1 m/s; Temperature 20°C

## Temperature coefficients

Voltage U <sub>oc</sub>	-0.27 %/K
Current I <sub>sc</sub>	0.048 %/K
Output P <sub>mpp</sub>	-0.35 %/K

## Low-light performance (Example for AC-455MH/144V)

I-U characteristic curve	Current I <sub>pp</sub>	Voltage U <sub>pp</sub>
200 W/m <sup>2</sup>	2,24 A	40.05 V
400 W/m <sup>2</sup>	4,51 A	40.51 V
600 W/m <sup>2</sup>	6,74 A	40.82 V
800 W/m <sup>2</sup>	8,91 A	41.17 V
1000 W/m <sup>2</sup>	10,94 A	41.61 V

## Packaging

Module pieces per pallet	30
Module pieces per HC-container	660

# SUNNY BOY 3.0-US / 3.8-US / 5.0-US / 6.0-US / 7.0-US / 7.7-US



SB3.0-1SP-US-41 / SB3.8-1SP-US-41 / SB5.0-1SP-US-41 / SB6.0-1SP-US-41 / SB7.0-1SP-US-41 / SB7.7-1SP-US-41 / SB3.0-1TP-US-41 / SB3.8-1TP-US-41 / SB5.0-1TP-US-41 / SB6.0-1TP-US-41 / SB7.0-1TP-US-41 / SB7.7-1TP-US-41



## Value-Added Improvements

- SunSpec certified technology for cost-effective module-level shutdown
- Advanced AFCI compliant to UL 1699B for arc fault protection

## Reduced Labor

- New Installation Assistant with direct access via smartphone minimizes time in the field
- Advanced communication interface with fewer components creates 50% faster setup and commissioning

## Optimized Power Production

- ShadeFix, SMA's proprietary shade management solution, produces more power than alternatives
- Reduced component count provides maximum system reliability

## Trouble-Free Service

- SMA Service Mobile App provides simplified, expedited field service
- Equipped with SMA Smart Connected, a proactive service solution that is integrated into Sunny Portal

## SUNNY BOY 3.0-US / 3.8-US / 5.0-US / 6.0-US / 7.0-US / 7.7-US

Power with a purpose

The residential PV market is changing rapidly. Your bottom line matters more than ever—so we've designed a superior residential solution to help you decrease costs at every stage of your business operations. The Sunny Boy 3.0-US/3.8-US/5.0-US/6.0-US/7.0-US/7.7-US join the SMA lineup of field-proven solar technology backed by the world's #1 service team. This improved residential solution features ShadeFix, SMA's proprietary technology that optimizes system performance. ShadeFix also provides superior power production with a reduced component count versus competitors, which provides maximum reliability. No other optimized solution generates more power or is as easy as systems featuring SMA ShadeFix and SunSpec certified devices. Finally, SMA Smart Connected will automatically detect errors and initiate the repair and replacement process so that installers can reduce service calls and save time and money.

[www.SMA-America.com](http://www.SMA-America.com)

Technical data	Sunny Boy 3.0-US		Sunny Boy 3.8-US		Sunny Boy 5.0-US	
	208 V	240 V	208 V	240 V	208 V	240 V
<b>Input (DC)</b>						
Max. PV power	4800 Wp		6144 Wp		8000 Wp	
Max. DC voltage			600 V			
Rated MPP voltage range	155 - 480 V		195 - 480 V		220 - 480 V	
MPPT operating voltage range			100 - 550 V			
Min. DC voltage / start voltage			100 V / 125 V			
Max. operating input current per MPPT			10 A			
Max. short circuit current per MPPT			18 A			
Number of MPPT tracker / string per MPPT tracker			2/1		3 / 1	
<b>Output (AC)</b>						
AC nominal power	3000 W	3000 W	3330 W	3840 W	5000 W	5000 W
Max. AC apparent power	3000 VA	3000 VA	3330 VA	3840 VA	5000 VA	5000 VA
Nominal voltage / adjustable	208 V / ●	240 V / ●	208 V / ●	240 V / ●	208 V / ●	240 V / ●
AC voltage range	183 - 229 V	211 - 264 V	183 - 229 V	211 - 264 V	183 - 229 V	211 - 264 V
AC grid frequency	60 Hz / 50 Hz					
Max. output current	14.5 A	12.5 A	16.0 A	16.0 A	24.0 A	21.0 A
Power factor (cos $\phi$ ) / harmonics	1 / < 4 %					
Output phases / line connections	1 / 2					
<b>Efficiency</b>						
Max. efficiency	97.2 %	97.6 %	97.3 %	97.6 %	97.3 %	97.6 %
CEC efficiency	96.0 %	96.5 %	96.5 %	96.5 %	96.5 %	97.0 %
<b>Protection devices</b>						
DC disconnect device / DC reverse polarity protection			● / ●			
Ground fault monitoring / Grid monitoring			●			
AC short circuit protection			●			
All-pole sensitive residual current monitoring unit (RCMU)			●			
Arc fault circuit interrupter (AFCI)			●			
Protection class / overvoltage category			I / IV			
<b>General data</b>						
Dimensions (W / H / D) in mm (in)	535 x 730 x 198 (21.1 x 28.5 x 7.8)					
Packaging dimensions (W / H / D) in mm (in)	600 x 800 x 300 (23.6 x 31.5 x 11.8)					
Weight / packaging weight	26 kg (57 lb) / 30 kg (66 lb)					
Temperature range: operating / non-operating	-25 °C ...+60 °C / -40 °C ...+60 °C					
Environmental protection rating	NEMA 3R					
Noise emission (typical)	39 dB(A)					
Internal power consumption at night	< 5 W					
Topology / cooling concept	transformerless / convection					
<b>Features</b>						
Ethernet ports			2			
Secure Power Supply			●*			
Display (2 x 16 characters)			●			
2.4 GHz WLAN / External WLAN antenna			●/○			
ShadeFix technology for string level optimization			●			
Cellular (4G / 3G) / Revenue Grade Meter			○/○**			
Warranty: 10 / 15 / 20 years ***			●/○/○			
Certificates and approvals	UL 1741, UL 1741 SA incl. CA Rule 21 RSD, UL 1998, UL 1699B Ed. 1, IEEE1547, FCC Part 15 (Class A & B), CAN/CSA V22.2 107.1-1, HECO Rule 14H, PV Rapid Shutdown System Equipment					
● Standard features ○ Optional features – Not available						
NOTE: US inverters ship with gray lids. Data at nominal conditions * Not compatible with SunSpec shutdown devices **Standard in SBX.X-1TP-US-41						
Type designation	SB3.0-1SP-US-41 / SB3.0-1TP-US-41		SB3.8-1SP-US-41 / SB3.8-1TP-US-41		SB5.0-1SP-US-41 / SB5.0-1TP-US-41	



External WLAN antenna  
EXTANT-US-40



SunSpec Certified  
Rapid Shutdown  
Receivers

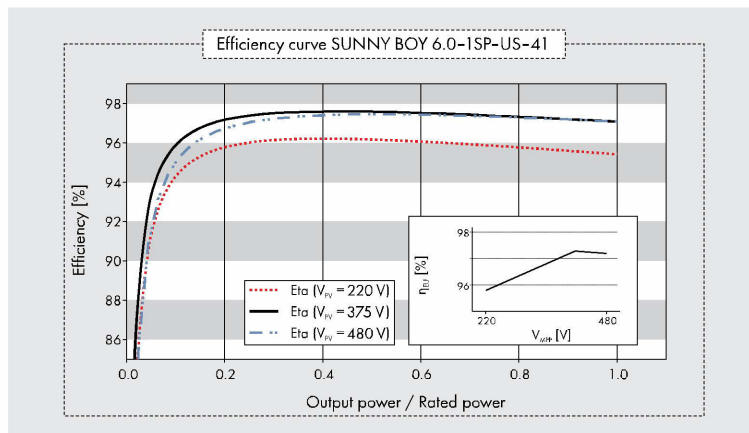


Revenue Grade  
Meter Kit  
RGM05KIT-US-10



Cellular Modem Kit  
CELLMODKIT-US-10

\*\*\* Listed warranty terms are applicable in SMA-designated primary support countries, including the U.S., Canada, and Mexico. Reduced terms or restrictions may apply in other Americas regions and territories including the Pacific and Caribbean.





Technical data	Sunny Boy 6.0-US		Sunny Boy 7.0-US		Sunny Boy 7.7-US	
	208 V	240 V	208 V	240 V	208 V	240 V
<b>Input (DC)</b>						
Max. PV power	9600 W <sub>p</sub>		11200 W <sub>p</sub>		12320 W <sub>p</sub>	
Max. DC Voltage			600 V			
Rated MPP Voltage range	220 - 480 V		245 - 480 V		270 - 480 V	
MPPT operating voltage range			100 - 550 V			
Min. DC voltage / start voltage			100 V / 125 V			
Max. operating input current per MPPT			10 A			
Max. short circuit current per MPPT			18 A			
Number of MPPT tracker / string per MPPT tracker			3 / 1			
<b>Output (AC)</b>						
AC nominal power	5200 W	6000 W	6660 W	7000 W	6660 W	7680 W
Max. AC apparent power	5200 VA	6000 VA	6660 VA	7000 VA	6660 VA	7680 VA
Nominal voltage / adjustable	208 V / ●	240 V / ●	208 V / ●	240 V / ●	208 V / ●	240 V / ●
AC voltage range	183 - 229 V	211 - 264 V	183 - 229 V	211 - 264 V	183 - 229 V	211 - 264 V
AC grid frequency	60 Hz / 50 Hz					
Max. output current	25.0 A	25.0 A	32.0 A	29.2 A	32.0 A	32.0 A
Power factor (cos φ) / harmonics	1 / < 4 %					
Output phases / line connections	1 / 2					
<b>Efficiency</b>						
Max. efficiency	97.3 %	97.7 %	97.3 %	97.9 %	97.3 %	97.5 %
CEC efficiency	96.5 %	97.0 %	96.5 %	97.0 %	96.5 %	97.0 %
<b>Protection devices</b>						
DC disconnect device / DC reverse polarity protection			● / ●			
Ground fault monitoring / Grid monitoring			●			
AC short circuit protection			●			
All-pole sensitive residual current monitoring unit (RCMU)			●			
Arc fault circuit interrupter (AFCI)			●			
Protection class / overvoltage category			I / IV			
<b>General data</b>						
Dimensions (W / H / D) in mm (in)			535 x 730 x 198 (21.1 x 28.5 x 7.8)			
Packaging Dimensions (W / H / D) in mm (in)			600 x 800 x 300 (23.6 x 31.5 x 11.8)			
Weight / packaging weight			26 kg (57 lb) / 30 kg (66 lb)			
Temperature range: operating / non-operating			-25 °C ...+60 °C / -40 °C ...+60 °C			
Environmental protection rating			NEMA 3R			
Noise emission (typical)	39 dB(A)				45 dB(A)	
Internal power consumption at night			< 5 W			
Topology / cooling concept	transformerless / convection				transformerless / fan	
<b>Features</b>						
Ethernet ports			2			
Secure Power Supply			●*			
Display (2 x 16 characters)			●			
2.4 GHz WLAN / External WLAN antenna			●/○			
ShadeFix technology for string level optimization			●			
Cellular (4G / 3G) / Revenue Grade Meter			○/○**			
Warranty: 10 / 15 / 20 years ***			●/○/○			
Certificates and approvals	UL 1741, UL 1741 SA incl. CA Rule 21 RSD, UL 1998, UL 1699B Ed. 1, IEEE1547, FCC Part 15 (Class A & B), CAN/CSA V22.2 107.1-1, HECO Rule 14H, PV Rapid Shutdown System Equipment					
● Standard features ○ Optional features — Not available						
NOTE: US inverters ship with gray lids. Data at nominal conditions * Not compatible with SunSpec shutdown devices **Standard in SBX.X-1TP-US-41						
Type designation	SB6.0-1SP-US-41 / SB6.0-1TP-US-41		SB7.0-1SP-US-41 / SB7.0-1TP-US-41		SB7.7-1SP-US-41 / SB7.7-1TP-US-41	

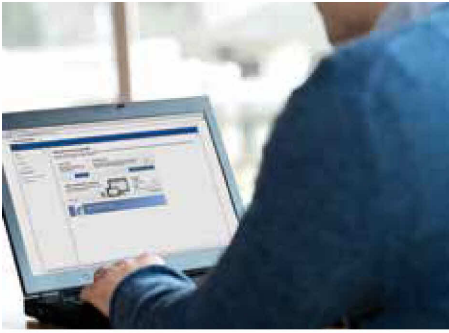
## POWER+ SOLUTION

The SMA Power+ Solution combines legendary SMA inverter performance and SunSpec certified shutdown devices in one cost-effective, comprehensive package. In addition, SMA ShadeFix technology optimizes power production and provides greater reliability than alternatives.

This rapid shutdown solution fulfills UL 1741, NEC 2014, and NEC 2017 requirements and is certified to the power line-based SunSpec Rapid Shutdown communication signal over DC wires, making it the most simple and cost-effective rapid shutdown solution on the market.

Visit [www.SMA-America.com](http://www.SMA-America.com) for more information.





### SIMPLE, FLEXIBLE DESIGN

Speed the completion of customer proposals and maximize the efficiency of your design team with the Sunny Boy-US series, which provides a new level of flexibility in system design by offering:

- » Hundreds of stringing configurations and multiple independent MPPTs
- » SMA's proprietary ShadeFix technology optimizes power production
- » Diverse application options including on- and off-grid compatibility



### VALUE-DRIVEN SALES ENABLEMENT

SMA wants to enable your sales team by arming them with an abundance of feature/benefit support. Show your customers the value of the Sunny Boy-US series by utilizing:

- » The opportunity to join the SMA PowerUP network of installers who receive in-depth training, enhanced service, and prioritized marketing support
- » SMA's 35 year history and status as the #1 global inverter manufacturer instills homeowners with peace of mind and the long-term security they demand from a PV investment
- » The most economical solution for shade mitigation with superior power production



### IMPROVED STOCKING AND ORDERING

Ensure that your back office business operations run smoothly and succinctly while mitigating potential errors. The Sunny Boy-US series can help achieve cost savings in these areas by providing:

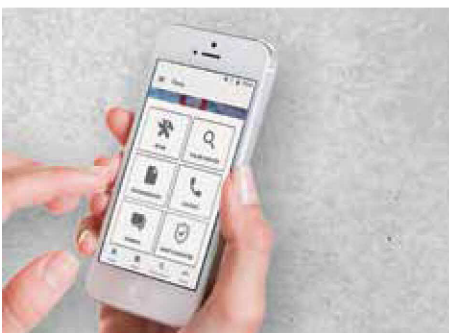
- » An integrated DC disconnect that simplifies equipment stocking and allows for a single inverter part number
- » All communications integrated into the inverter, eliminating the need to order additional equipment



### STREAMLINED INSTALLATION AND COMMISSIONING

Expedite your operations in the field by taking advantage of the new Sunny Boy's installer-friendly feature set including:

- » Direct access via smartphone and utilization of SMA's Installation Assistant, which minimizes time/labor spent in the field and speeds the path to commissioning
- » Simple commissioning and monitoring setup in a single online portal
- » The fastest, easiest installation thanks to SMA ShadeFix and SunSpec certified shutdown devices



### SUPERIOR SERVICE

SMA understands the factors that contribute to lifetime PV ownership cost, that's why the Sunny Boy-US series was designed for maximum reliability and backstopped by an unmatched service offering. Benefit from:

- » SMA Smart Connected, a proactive service solution integrated into Sunny Portal that automatically detects errors and initiates the repair and replacement process
- » The SMA Service Mobile App, which provides simplified, expedited field service

### COLLECT, MONITOR, AND MANAGE YOUR SOLAR SYSTEM PRODUCTION WITH THE TIGO SMART PLATFORM

The Tigo Access Point (TAP) improves the data management of your solar array by wirelessly communicating with Tigo smart modules and retrofit devices. TAP also greatly improves safety with module-level deactivation.

When paired with a Cloud Connect Advanced (CCA), the TAP provides unparalleled visibility into your solar installation.

#### VISIBILITY

Communicate directly with TS4 units using the Tigo SMART app on a mobile device for the fastest commissioning.

#### SAFETY

Provide grid status to TS4 MLPE for rapid shutdown UL compliance.

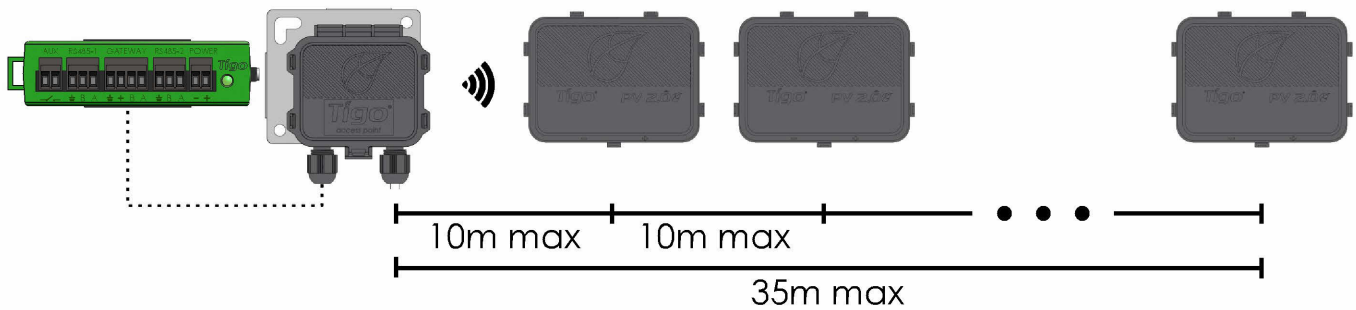
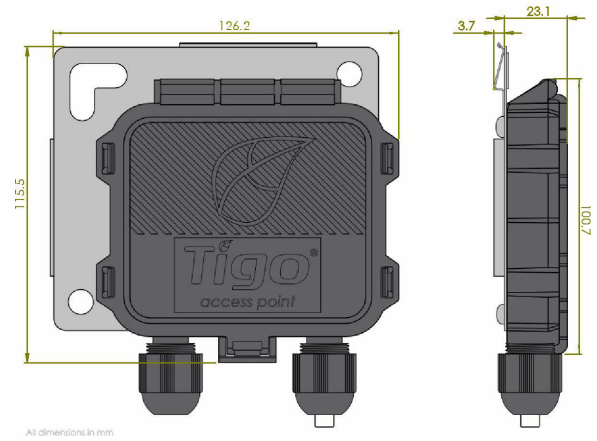
#### EASE OF INSTALLATION

Improved design flexibility and large inner compartment for quick wiring.



# TIGO ACCESS POINT (TAP)

- Collect data from up to 300 TS4 units
- Wireless mesh communication
- High definition sampling rate
- Scalable architecture
- Mounts easily on module frame without tools



## Electrical Specifications

Input voltage range: 5V<sub>DC</sub> - 25V<sub>DC</sub>

Consumption: 0.5W average, 1W peak

Recommended cable type: RS485, 18-22AWG

## Mechanical Specifications

Dimensions: 126.2mm x 130.0mm x 26.8mm (with bracket)

Weight: 227g (0.5lbs)

Operating temperature range: -30°C to +70°C (-22°F to +158°F)

Environmental rating: IP68, Type 4R

## Range and Capacity

Maximum distance from TAP to closest TS4: 10m (33ft)

Maximum distance from TAP to farthest TS4: 35m (115ft)

Each TAP supports up to 300 TS4 units

## For more information on Tigo products:

[www.tigoenergy.com/products](http://www.tigoenergy.com/products)

## For sales and ordering information:

[sales@tigoenergy.com](mailto:sales@tigoenergy.com) or 1.408.402.0802

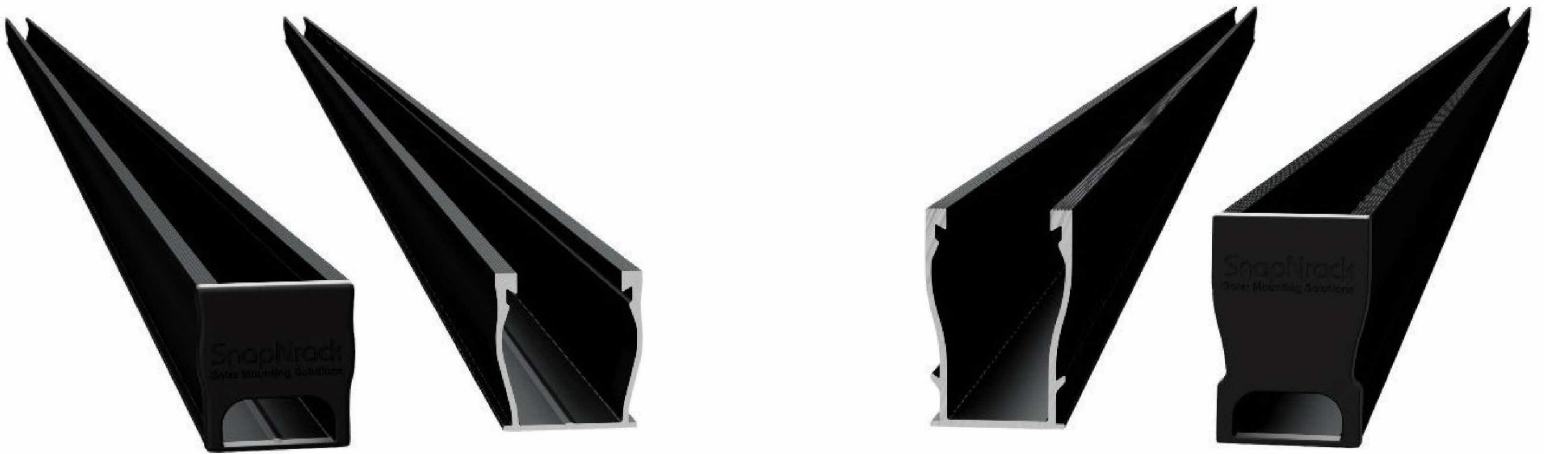
## For technical information:

<http://support.tigoenergy.com>

For additional info and product selection assistance, use Tigo's online design tool at [www.tigoenergy.com/design](http://www.tigoenergy.com/design)



# Ultra Rail



## The Ultimate Value in Rooftop Solar



Industry leading Wire Management Solutions



Mounts available for all roof types



Single Tool Installation



All SnapNrack Module Clamps & Accessories are compatible with both rail profiles

## Start Installing Ultra Rail Today

**RESOURCES**  
**DESIGN**  
**WHERE TO BUY**

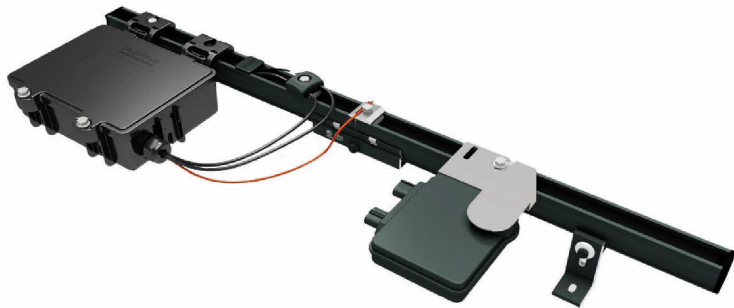
[snapnrack.com/resources](https://snapnrack.com/resources)  
[snapnrack.com/configurator](https://snapnrack.com/configurator)  
[snapnrack.com/where-to-buy](https://snapnrack.com/where-to-buy)

# SnapNrack Ultra Rail System

A sleek, straightforward rail solution for mounting solar modules on all roof types. Ultra Rail features two rail profiles; UR-40 is a lightweight rail profile that is suitable for most geographic regions and maintains all the great features of SnapNrack rail, while UR-60 is a heavier duty rail profile that provides a larger rail channel and increased span capabilities. Both are compatible with all existing mounts, module clamps, and accessories for ease of install.

## The Entire System is a Snap to Install

- New Ultra Rail Mounts include snap-in brackets for attaching rail
- Compatible with all the SnapNrack Mid Clamps and End Clamps customers love
- Universal End Clamps and snap-in End Caps provide a clean look to the array edge



## Unparalleled Wire Management

- Open rail channel provides room for running wires resulting in a long-lasting quality install
- Industry best wire management offering includes Junction Boxes, Universal Wire Clamps, MLPE Attachment Kits, and Conduit Clamps
- System is fully bonded and listed to UL 2703 Standard

## Heavy Duty UR-60 Rail

- UR-60 rail profile provides increased span capabilities for high wind speeds and snow loads
- Taller, stronger rail profile includes profile-specific rail splice and end cap
- All existing mounts, module clamps, and accessories are retained for the same great install experience



# Quality. Innovative. Superior.

SnapNrack Solar Mounting Solutions are engineered to optimize material use and labor resources and improve overall installation quality and safety.

877-732-2860

[www.snapnrack.com](http://www.snapnrack.com)

[contact@snapnrack.com](mailto:contact@snapnrack.com)

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# Metal Roof Solutions



## The Best Attachment Methods for Metal Roofs



Preassembled hardware to reduce install time



The fastest & most secure method for mounting on metal roofs



Fully sealed & weatherproof to maintain the integrity of the roof



Single tool installation using a standard 1/2" socket

**Start Mounting Solar on Your Metal Roof Today**

**RESOURCES**

[snapnrack.com/resources](https://snapnrack.com/resources)

**DESIGN**

[snapnrack.com/configurator](https://snapnrack.com/configurator)

**WHERE TO BUY**

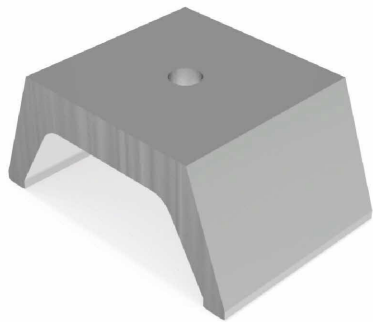
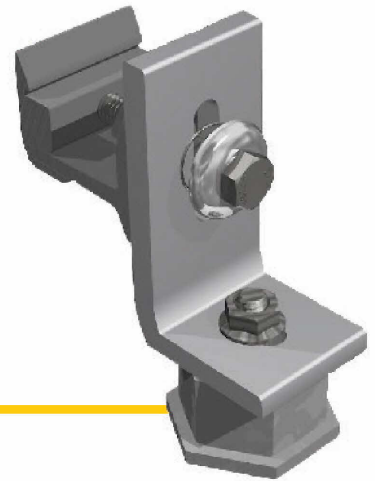
[snapnrack.com/where-to-buy](https://snapnrack.com/where-to-buy)

# SnapNrack Metal Roof Solutions

provide installers with the most intuitive method for mounting Ultra Rail and Series 100 racking to metal roofs. SnapNrack's products are the most effective way of attaching to standing seam, corrugated metal and trapezoidal roofs.

## Metal Roof Base

- Provides robust, self-sealing mounting base for metal roofs with a flat mounting surface
- Seals to the roof with integral EPDM rubber washer and top sealing cap
- Completed assembly finishes with L Foot attachment point



## Corrugated Straddle Block

- Allows attachment directly to a structural member covered with corrugated metal roof
- Supports the mounting system without collapsing or crushing the ridge in the metal roof material
- Attaches at the peak of corrugation, out of water channel for improved weatherproofing

## Standing Seam Clamps

- Single bolt installation of entire mount and L Foot reduces labor compared to the competition
- Available in two models that work with multiple standing seam metal roof configurations
- Cam-lock attachment provides industry-leading pull out resistance as the clamp tightens more when being pulled



# Quality. Performance. Innovation.

SnapNrack solutions are focused on simplifying the installation experience through intuitive products and the best wire management in the industry.

**SnapNrack**  
Solar Mounting Solutions

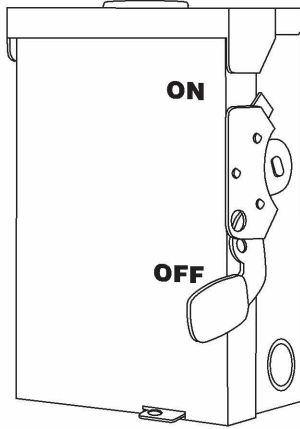
877-732-2860

[www.snapnrack.com](http://www.snapnrack.com)

[contact@snapnrack.com](mailto:contact@snapnrack.com)

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# General Duty Safety Switch

## Type VBII, 60 Amp, 240 Volts, Type 3R (Outdoor)

### Standards and Ratings

- UL Listed under file #E4776
- Meets UL98 for switches and UL50 for enclosures
- Meets NEMA Standard KS-1 for enclosed switches
- Meets NEC wire bending space requirements
- Rated 10,000 AIC

- Suitable for use as service entrance equipment

### Features

- Quick-make and break switching action
- Double break visible blade design
- Highly visible ON/OFF indication

### General Information

Catalog Number	Description	Ship. Wt. (lbs.) (Std Pkg)
LNF222R	1 Phase, 2 Pole, 2 Wire, Non-Fusible (Special Application)	35 (10)

### Horsepower Ratings <sup>1</sup>

Catalog Number	1 Phase, 2 Wire, 240V AC		3 Phase, 3 Wire, 240V AC		250V DC
	Std	Max	Std	Max	
LNF222R	—	10	—	—	—

### Accessories

Catalog Number	Description
GSGK60 <sup>2</sup>	Equipment Ground Kit (Wire Range #14-2 Cu/Al)

### Mechanical Lug Wire Ranges (60/75°C, Cu/Al)

Description	Wire Range
Line, Load	#14-3 AWG

**Note:** This device is designed for bottom cable entry and exit only (No Hub provision.)

<sup>1</sup> Dual horsepower ratings: Std - applies when non-time delay fuses are installed.


Max - applies when time-delay fuses are installed.


<sup>2</sup> Supplied as standard with the switch.


## Product Specification Sheet GD60.5

Answers for industry.

**SIEMENS**

CA License #761395 CA Registration: 1000000081 Quote # CA: 120420				<b>Pro-Pipe, Inc.</b> 249 S. Paseo Tesoro, Walnut, CA 91799 O: 909 598 9746   F: 909 598 9756 Steve Powers   M: 562-572-8521 <a href="mailto:steven.powers@pro-pipe.com">steven.powers@pro-pipe.com</a>   <a href="http://pro-pipe.com">pro-pipe.com</a>	
PROPOSAL SUBMITTED TO: <b>Pauma Valley CSD</b>		DATE 7/30/2021	PHONE 760-297-6307		
STREET (Business address) 33129 Cole Grade Road		JOB / PROJECT NAME			
CITY, STATE AND ZIP CODE Pauma Valley, CA 92061		JOB LOCATION Pauma Valley			
CONTACT NAME Bobby Graziano <a href="mailto:gm.pvcasd@gmail.com">gm.pvcasd@gmail.com</a>		NON-PREVAILING WAGE QUOTE			
ITEM	DESCRIPTION	QTY	UNIT	PRICE	TOTAL
1	Cleaning of 8" Clay and PVC Pipes	23,336	Ft	\$0.87	\$20,302.32
2	Mobilization	1	LS	\$2,000.00	\$2,000.00
3		-			
4		-			
5		-			
6		-			
7		-			
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26		-			
27		-			
28		-			
29		-			
30		-			
31		-			
<b>GRAND TOTAL:</b>					<b>\$22,302.32</b>
<b>EXCLUSIONS ( any qualifications to exclusions are in parenthesis )</b>					
1	Flow Diversion, Bypass Pumping and Operating Pump Stations				
2	Excavation of any kind				
3	Permits, Licenses and Performance Bonds				
4	Access (Owner shall provide adequate access)				
5	Mechanical Cleaning				
6	Major Traffic Control				
7	Disposal (Owner shall provide local disposal site and cover associated fees)				
8	Water (Owner shall provide mobile means of providing water, such as mobile meter or fire hydrant hookup)				
9	Pro-Pipe is not responsible for any Liquidated/Consequential Damages due to scheduling conflicts.				
WE PROPOSE hereby to furnish material and labor -- complete in accordance with above specifications, for the sum of: <b>Payment terms:</b> <u>30 Days of Invoice</u> <b>Dollars:</b> <u>\$22,302.32</u> This proposal shall be incorporated into the service contract when Pro Pipe is listed as a subcontractor.					
All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Maximum allowable interest charge on overdue invoices. Professional Pipe Services will provide certificate of insurance upon request.					
Authorized Signature: _____ This proposal may be withdrawn by us if not accepted within 30 days.					
<b>ACCEPTANCE OF PROPOSAL :</b>					
The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Requests for additional services beyond the above outlined scope will be submitted by written change order and payment thereof made accordingly.					
_____ Date			_____ Customer Signature _____ Print name/Title		

CA License #761395 CA Registration: 1000000081 Quote # CA: 120420				<b>Pro-Pipe, Inc.</b> 249 S. Paseo Tesoro, Walnut, CA 91799 O: 909 598 9746   F: 909 598 9756 Steve Powers   M: 562-572-8521 <a href="mailto:steven.powers@pro-pipe.com">steven.powers@pro-pipe.com</a>   <a href="http://pro-pipe.com">pro-pipe.com</a>	
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STREET (Business address) 33129 Cole Grade Road		JOB / PROJECT NAME			
CITY, STATE AND ZIP CODE Pauma Valley, CA 92061		JOB LOCATION Pauma Valley			
CONTACT NAME Bobby Graziano <a href="mailto:gm.pvcسد@gmail.com">gm.pvcسد@gmail.com</a>		NON-PREVALING WAGE QUOTE			
ITEM	DESCRIPTION	QTY	UNIT	PRICE	TOTAL
1	CCTV 8" Clay and PVC Pipes	23,336	Ft	\$0.75	\$17,502.00
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3		-			
4		-			
5		-			
6		-			
7		-			
8		-			
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31		-			
<b>GRAND TOTAL:</b>					<b>\$19,502.00</b>
<b>EXCLUSIONS ( any qualifications to exclusions are in parenthesis )</b>					
1	Flow Diversion, Bypass Pumping and Operating Pump Stations				
2	Excavation of any kind				
3	Permits, Licenses and Performance Bonds				
4	Access (Owner shall provide adequate access)				
5	Mechanical Cleaning				
6	Major Traffic Control				
7	Disposal (Owner shall provide local disposal site and cover associated fees)				
8	Water (Owner shall provide mobile means of providing water, such as mobile meter or fire hydrant hookup)				
9	Pro-Pipe is not responsible for any Liquidated/Consequential Damages due to scheduling conflicts.				
WE PROPOSE hereby to furnish material and labor -- complete in accordance with above specifications, for the sum of:					
Payment terms: 30 Days of Invoice		Dollars: <u>                    \$19,502.00                    </u> This proposal shall be incorporated into the service contract when Pro Pipe is listed as a subcontractor.			
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Authorized Signature: _____					
This proposal may be withdrawn by us if not accepted within 30 days.					
<b>ACCEPTANCE OF PROPOSAL :</b> The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Requests for additional services beyond the above outlined scope will be submitted by written change order and payment thereof made accordingly.					
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			_____ Print name/Title		

CA License #761395 CA Registration: 1000000081 Quote # CA: 90221				Pro-Pipe, Inc. 249 S. Paseo Tesoro, Walnut, CA 91799 O: 909 598 9746   F: 909 598 9756 Steve Powers   M: 562-572-8521 <a href="mailto:steven.powers@pro-pipe.com">steven.powers@pro-pipe.com</a>   <a href="http://pro-pipe.com">pro-pipe.com</a>				
PROPOSAL SUBMITTED TO: Pauma Valley CSD		DATE 7/30/2021	PHONE 760-297-6307					
STREET (Business address) 33129 Cole Grade Road		JOB / PROJECT NAME						
CITY, STATE AND ZIP CODE Pauma Valley, CA 92061		JOB LOCATION Pauma Valley						
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<b>GRAND TOTAL:</b>					<b>\$39,804.32</b>			
<b>EXCLUSIONS ( any qualifications to exclusions are in parenthesis )</b>								
1	Flow Diversion, Bypass Pumping and Operating Pump Stations							
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9	Pro-Pipe is not responsible for any Liquidated/Consequential Damages due to scheduling conflicts.							
<p><b>WE PROPOSE</b> hereby to furnish material and labor -- complete in accordance with above specifications, for the sum of:</p> <table style="width:100%; border: none;"> <tr> <td style="width:45%;"><b>Payment terms:</b> 30 Days of Invoice</td> <td style="width:10%;"><b>Dollars:</b></td> <td style="width:45%; text-align: right;"><b>\$39,804.32</b></td> </tr> </table> <p>This proposal shall be incorporated into the service contract when Pro Pipe is listed as a subcontractor.</p> <p>All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Maximum allowable interest charge on overdue invoices. Professional Pipe Services will provide certificate of insurance upon request.</p> <p style="text-align: right;">Authorized Signature:</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">This proposal may be withdrawn by us if not accepted within 30 days.</p>						<b>Payment terms:</b> 30 Days of Invoice	<b>Dollars:</b>	<b>\$39,804.32</b>
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_____ Date		_____ Customer Signature						
		_____ Print name/Title						

<b>To:</b>	Pauma Valley Community Services District	<b>Date:</b>	8/5/2021		
<b>Attn:</b>	Bobby Graziano	<b>Project Name:</b>	SSMP - Sewer Cleaning and CCTV Inspections		
<b>Address:</b>	33129 Cole Grade Rd. Pauma Valley, CA 92061	<b>Project Location:</b>	Various Locations in Pauma Valley		
<b>Priority</b>	<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT</b>	<b>UNIT PRICE</b>	<b>ITEM TOTAL</b>
	<u>Scope:</u> Jet/Vac cleaning of sewer gravity mains ranging from 4" to 10" in diameter with post-cleaning CCTV inspections per NASSCO PACP. Total footage is 17,389 LF divided into 10 areas to be completed within 10 years (1 area per year). The first service may require all areas to be completed. <b>If Service is to be completed over a 10 year span account for a 2% annual increase of services.</b>				
	Year 1 (including "Hot Spots") - 2,511 LF of 4" to 8" sewer cleaning (2-man)	1.5	DAY	\$ 2,352.00	\$ 3,528.00
	Year 1 (including "Hot Spots") - 2,511 LF of 4" to 8" sewer CCTV (2-man)	1.5	DAY	\$ 1,792.00	\$ 2,688.00
	Year 2 - 1,348 LF of 8" sewer cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 2 - 1,348 LF of 8" sewer CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 3 - 1,397 LF of 4" to 8" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 3 - 1,397 LF of 4" to 8" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 4 - 1,354 LF of 6" to 8" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 4 - 1,354 LF of 6" to 8" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 5 - 1,810 LF of 6" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 5 - 1,810 LF of 6" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 6 - 1,286 LF of 6" to 10" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 6 - 1,286 LF of 6" to 10" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 7 - 1,982 LF of 6" to 8" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 7 - 1,982 LF of 6" to 8" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 8 - 1,792 LF of 6" to 8" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 8 - 1,792 LF of 6" to 8" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
	Year 9 - 2,369 LF of 4" - 10" cleaning (2-man)	1.5	DAY	\$ 2,352.00	\$ 3,528.00
	Year 9 - 2,369 LF of 4" - 10" CCTV (2-man)	1.5	DAY	\$ 1,792.00	\$ 2,688.00
	Year 10 - 1,540 LF of 6" cleaning (2-man)	1.0	DAY	\$ 2,352.00	\$ 2,352.00
	Year 10 - 1,540 LF of 6" CCTV (2-man)	1.0	DAY	\$ 1,792.00	\$ 1,792.00
				Subtotal	\$ 45,584.00
				<b>TOTAL ESTIMATED COST</b>	<b>\$ 45,584.00</b>

**TERMS AND CONDITIONS:**

- 1) This proposal will remain valid for a period of sixty (60) days from the date set forth above.
- 2) Progress and final payments are to be made to Downstream Services, Inc. per the California Civil and Business and Professions Codes.
- 3) Payments are Net 30 days. A service charge of 1.5% per month (18% per annum) will be charged on all past due accounts.
- 4) Insurance coverage includes a blanket additional insured endorsement. Owner to carry general liability, workers' compensation and other necessary insurance.
- 5) Contract bond premium is not included in the unit prices and can be supplied, if requested, at the additional cost of 1.5% of the contract amount.
- 6) Non prevailing rate of pay.
- 7) Downstream Services, Inc. will not be liable for any liquidated damages or penalties due to delay by others.
- 8) All permits, inspection fees, engineering fees, premiums on labor and material bonds, and performance bonds shall be paid for by others.
- 9) Unit price to prevail. If there is a change in quantities, pricing will need to be adjusted.
- 10) Construction water and water source will be provided at the work site at no additional cost.
- 11) Client shall provide adequate access for crew and equipment.
- 12) Delays beyond our control will be invoiced per the Downstream Services, Inc. Hourly Rate Sheet.
- 13) If jetter head or camera becomes lodged in line(s) this indicates structural deficiency and removal will be invoiced per Downstream Services, Inc. Hourly Rate Sheet.
- 14) A 15% markup applies to work scheduled between the hours of 5 PM and 5 AM.
- 15) Prices are based on plans and specifications provided, including all addenda.

**INCLUSIONS:**

- 1) Pipeline cleaning.
- 2) Light cleaning (2-3 jet passes).
- 3) Mobilization and travel of crew and equipment.
- 4) Hydrant Water provided by the client
- 5) CCTV Deliverable will be provided same day as service provided
- 6) We will decant liquids back into the system and dump at District treatment plant drying beds at the end of the day.

**EXCLUSIONS:**

- 1) City, state or federal fees or permits.
- 2) Heavy traffic control.
- 3) Confined Space Entries.
- 4) Disposal (Client shall provide local disposal site and cover associated fees).
- 5) Permits, licenses, and project bonds.
- 6) Plugging, flow diversion, bypass pumping and operating pump stations.
- 7) Residential notifications.
- 8) Post CCTV processing

***Proposal Acceptance :** I have read and understand the above and agree that this proposal, along with the terms and conditions, and inclusions and exclusions, will become part of any subsequent agreement or contract. I authorize Downstream Services, Inc. to complete the work as specified. Any change or request for additional work will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. In the event a lawsuit is instigated to enforce payment, the client agrees to pay reasonable attorney and collection fees together with the legal interest and costs of lawsuit. I agree to notify Downstream Services, Inc. in writing of any disputes within 30 days of the date the work was performed otherwise such disputes are considered negligible.*

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Name (Type or Print)**

\_\_\_\_\_  
**Date**

<b>To:</b>	Pauma Valley Community Services District	<b>Date:</b>	8/5/2021		
<b>Attn:</b>	Bobby Graziano	<b>Project Name:</b>	SSMP - Sewer Cleaning and CCTV Inspections		
<b>Address:</b>	33129 Cole Grade Rd. Pauma Valley, CA 92061	<b>Project Location:</b>	Various Locations in Pauma Valley		
<b>Priority</b>	<b>DESCRIPTION</b>	<b>Email:</b>	<a href="mailto:bobby.graziano@gmail.com">bobby.graziano@gmail.com</a>		
	<b>Scope:</b> Jet/Vac cleaning of sewer gravity mains ranging from 4" to 10" in diameter with post-cleaning CCTV inspections per NASSCO PACP. One mobilization	<b>QTY</b>	<b>UNIT</b>	<b>UNIT PRICE</b>	<b>ITEM TOTAL</b>
	17,389 LF of 4" - 10" sewer cleaning	9.0	DAY	\$ 2,352.00	\$ 21,168.00
	17,389 LF of 4" - 10" sewer CCTV	9.0	DAY	\$ 1,792.00	\$ 16,128.00
					\$ -
				Subtotal	\$ 37,296.00
				<b>TOTAL ESTIMATED COST</b>	<b>\$ 37,296.00</b>

**TERMS AND CONDITIONS:**

- 1) This proposal will remain valid for a period of sixty (60) days from the date set forth above.
- 2) Progress and final payments are to be made to Downstream Services, Inc. per the California Civil and Business and Professions Codes.
- 3) Payments are Net 30 days. A service charge of 1.5% per month (18% per annum) will be charged on all past due accounts.
- 4) Insurance coverage includes a blanket additional insured endorsement. Owner to carry general liability, workers' compensation and other necessary insurance.
- 5) Contract bond premium is not included in the unit prices and can be supplied, if requested, at the additional cost of 1.5% of the contract amount.
- 6) Non prevailing rate of pay.
- 7) Downstream Services, Inc. will not be liable for any liquidated damages or penalties due to delay by others.
- 8) All permits, inspection fees, engineering fees, premiums on labor and material bonds, and performance bonds shall be paid for by others.
- 9) Unit price to prevail. If there is a change in quantities, pricing will need to be adjusted.
- 10) Construction water and water source will be provided at the work site at no additional cost.
- 11) Client shall provide adequate access for crew and equipment.
- 12) Delays beyond our control will be invoiced per the Downstream Services, Inc. Hourly Rate Sheet.
- 13) If jetter head or camera becomes lodged in line(s) this indicates structural deficiency and removal will be invoiced per Downstream Services, Inc. Hourly Rate Sheet.
- 14) A 15% markup applies to work scheduled between the hours of 5 PM and 5 AM.
- 15) Prices are based on plans and specifications provided, including all addenda.

**INCLUSIONS:**

- 1) Pipeline cleaning.
- 2) Light cleaning (2-3 jet passes).
- 3) Mobilization and travel of crew and equipment.
- 4) Hydrant Water provided by the client
- 5) CCTV Deliverable will be provided same day as service provided
- 6) We will decant liquids back into the system and dump at District treatment plant drying beds at the end of the day.

**EXCLUSIONS:**

- 1) City, state or federal fees or permits.
- 2) Heavy traffic control.
- 3) Confined Space Entries.
- 4) Disposal (Client shall provide local disposal site and cover associated fees).
- 5) Permits, licenses, and project bonds.
- 6) Plugging, flow diversion, bypass pumping and operating pump stations.
- 7) Residential notifications.
- 8) Post CCTV processing
- 9) Heavy cleaning, mechanical cleaning, specialty cleaning nozzles, concrete/rock/root removal, and hard formation/protrusion removal.

*Proposal Acceptance: I have read and understand the above and agree that this proposal, along with the terms and conditions, and inclusions and exclusions, will become part of any subsequent agreement or contract. I authorize Downstream Services, Inc. to complete the work as specified. Any change or request for additional work will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. In the event a lawsuit is instigated to enforce payment, the client agrees to pay reasonable attorney and collection fees together with the legal interest and costs of lawsuit. I agree to notify Downstream Services, Inc. in writing of any disputes within 30 days of the date the work was performed otherwise such disputes are considered negligible.*

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Title