



Board of Directors:

SEAN DEBLEY, President
JARED BOUCHARD Vice President
KRISTINA BREWER, Director
MICHAEL LEBOW, Director
BOB NAST, Director

PETER MARTINEZ
General Manager

353 Santa Monica Drive · Channel Islands Beach, CA · 93035-4473 · (805) 985-6021 · FAX (805) 985-7156
A PUBLIC ENTITY SERVING CHANNEL ISLANDS BEACHES AND HARBOR · CIBCSO.COM

BOARD OF DIRECTORS REGULAR BOARD MEETING NOTICE & AGENDA

NOTICE IS HEREBY GIVEN that the Board of Directors of the Channel Islands Beach Community Services District will hold a Regular Board Meeting beginning at 5:00 P.M. on Tuesday, September 12, 2023. **The meeting will be held at the Temporary District Office Conference Room, 2300 Roosevelt Blvd., Channel Islands Beach, CA 93035.**

The agenda is as follows:

A. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE:

B. PUBLIC COMMENTS:

1. Opportunity for members of the public to address the Board on matters under the purview of the District and which are not on the agenda. (Time limit 3 minutes per speaker)

C. CONSENT CALENDAR:

1. Approve the Agenda Order
2. Financial Reports:
 - a. Cash Disbursal & Receipt Report – June 2023
 - b. Cash Disbursal & Receipt Report – July 2023
 - c. Cash Disbursal & Receipt Report – August 2023
3. Minutes:
 - a. June 13, 2023, Regular Board Meeting

4. Authorize customer request for relief from water charges due to leaks on the property consistent with Resolution 16-06:

	Account Number	Water Relief	Sewer Relief	Total Relief
a.	00460-03	\$39.25	\$123.87	\$163.12
d.	00000684	\$21.56	\$304.15	\$325.71
c.	00000742	\$15.45	\$112.59	\$128.04
d.	07190-01	\$32.38	\$94.00	\$126.38
e.	20081-02	\$81.51	\$214.87	\$296.38
f.	00000642	\$19.06	\$52.15	\$71.21
				\$1110.84

D. ACTION CALENDAR

1. REVIEW AND APPROVE 1 YEAR AGREEMENT WITH TEAMAN, RAMIREZ & SMITH, INC.

Recommendation:

- 1) Approve the one-year agreement with Teaman, Ramirez & Smith, Inc.

2. BAD DEBT WRITE OFF

Recommendation:

- 1) Approve Bad Debt Write Off from FY 2021/2022 to be written off in FY 2022/2023

E. INFORMATION CALENDAR:

1. Community Cleanup – October 21, 2023
2. New Administration and Operations Facility Update
3. Commencement of Union Negotiations
4. Report from Board Members of any meeting or conference where compensation for attendance was received.

F. BOARD MEMBER COMMENTS:

G. GENERAL COUNSEL & GENERAL MANAGER COMMENTS:

AGENDA POSTING CERTIFICATION

This agenda was posted Thursday, September 7th, 2023, by 5:00 PM. The agenda is posted at the Temporary District Office and two public notice bulletin boards, which are accessible 24 hours per day. The locations include:

- Hollywood Beach School, 4000 Sunset
- Corner Store, 2425 Roosevelt Blvd.
- Temporary District Office, 2300 Roosevelt Blvd.

Agendas are also posted on the District's website at www.cibcsd.com.

Peter Martinez

Peter Martinez
General Manager

REQUESTS FOR DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, IN ORDER TO ATTEND OR PARTICIPATE IN A MEETING, SHOULD BE MADE TO THE SECRETARY OF THE BOARD IN ADVANCE OF THE MEETING TO ENSURE THE AVAILABILITY OF REQUESTED SERVICE OR ACCOMODATION. NOTICES, AGENDAS AND PUBLIC DOCUMENTS RELATED TO THE BOARD MEETINGS CAN BE MADE AVAILABLE IN ALTERNATIVE FORMAT UPON REQUEST.

Channel Islands Beach 2013

9/6/2023 1:09 PM

Register: 1002 · Checking Pacific Western

From 06/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/01/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		562.32	299,913.27
06/01/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		3,147.32	303,060.59
06/02/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		205.00	303,265.59
06/02/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		742.54	304,008.13
06/05/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		1,317.41	305,325.54
06/05/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,706.05	307,031.59
06/06/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep CUSI		1,474.55	308,506.14
06/06/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		4,054.62	312,560.76
06/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,638.69	314,199.45
06/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		4,716.86	318,916.31
06/08/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,488.63	320,404.94
06/08/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		4,909.26	325,314.20
06/09/2023	Dep	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/7/23		1,515.03	326,829.23
06/09/2023	Dep	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/6/23		8,759.55	335,588.78
06/09/2023	Dep	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/8/23		7,756.71	343,345.49
06/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 5/30/23		273.00	343,618.49
06/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 5/30/23		936.04	344,554.53
06/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 5/30/23		1,717.57	346,272.10
06/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/8/23		400.00	346,672.10
06/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/9/23		9,442.47	356,114.57
06/09/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,147.58	357,262.15
06/09/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		4,017.74	361,279.89
06/10/2023	ACH	CalPERS	-split-	4-15-23 to 4-28...	542.42		360,737.47
06/10/2023	8177	City of Oxnard	2000 - Accounts Payable		17,386.40		343,351.07
06/10/2023	8178	County of Ventura - ...	2000 - Accounts Payable	289 Highland	180.00		343,171.07
06/10/2023	8179	Diener's Electric, Inc.	2000 - Accounts Payable		1,241.43		341,929.64
06/10/2023	8180	Miguel Zavalza	2000 - Accounts Payable		225.00		341,704.64
06/10/2023	8181	Pacific Couriers	2000 - Accounts Payable		298.82		341,405.82
06/10/2023	8182	Pitney Bowes Inc.	2000 - Accounts Payable	3-30-23 to 6-29...	527.02		340,878.80
06/10/2023	8183	Prime Masonry Mate...	2000 - Accounts Payable		379.20		340,499.60
06/10/2023	8184	SSBP	2000 - Accounts Payable		825.00		339,674.60
06/10/2023	8185	Ventura County Star	2000 - Accounts Payable	1 year subscrip...	648.08		339,026.52
06/10/2023	8186	Smartcover Systems	2000 - Accounts Payable	Annual Smartc...	7,364.00		331,662.52
06/12/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		302.92	331,965.44
06/12/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,101.71	334,067.15
06/12/2023	ACH	Tampa Hardware 2	-split-	5-31-23	211.95		333,855.20
06/12/2023	ACH	ACWA/JPIA Health ...	5 - Salaries & Benefits:...	0699704	254.80		333,600.40
06/12/2023	ACH	Aflac	*2020 - Payroll Liabilit...	883183	358.95		333,241.45
06/12/2023	ACH	Arco	4 - Maintenance Expen...	6-3-23	650.67		332,590.78
06/12/2023	ACH	Frontier	6 - Administrative Exp...	060123	120.28		332,470.50

Channel Islands Beach 2013

9/6/2023 1:09 PM

Register: 1002 · Checking Pacific Western

From 06/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/12/2023	8187	Amazon Capital Serv...	2000 - Accounts Payable		397.75			332,072.75
06/12/2023	8188	Badger Meter	2000 - Accounts Payable		1,728.90			330,343.85
06/12/2023	8189	CUSI	2000 - Accounts Payable		43.50			330,300.35
06/12/2023	8190	Elevated Entitlements	2000 - Accounts Payable		779.90			329,520.45
06/12/2023	8191	Famcon Pipe and Su...	2000 - Accounts Payable		213.43			329,307.02
06/12/2023	8192	FGL Environmental I...	2000 - Accounts Payable		431.00			328,876.02
06/12/2023	8193	Hollister & Brace	2000 - Accounts Payable		4,500.00			324,376.02
06/12/2023	8194	IVR Technology Gro...	2000 - Accounts Payable		103.56			324,272.46
06/12/2023	8195	Michael K. Nunley ...	2000 - Accounts Payable		13,852.48			310,419.98
06/12/2023	8196	Mission Linen & Uni...	2000 - Accounts Payable		226.48			310,193.50
06/12/2023	8197	Platinum Tow & Tra...	2000 - Accounts Payable		270.00			309,923.50
06/12/2023	8198	S.L. Leonard & Asso...	2000 - Accounts Payable		1,058.75			308,864.75
06/12/2023	8199	Smartcover Systems	2000 - Accounts Payable	VOID:		X		308,864.75
06/12/2023	8200	Traffic Technologies ...	2000 - Accounts Payable		382.38			308,482.37
06/12/2023	8201	Underground Service...	2000 - Accounts Payable		20.50			308,461.87
06/12/2023	8202	County of Ventura - ...	2000 - Accounts Payable		1,058.46			307,403.41
06/13/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			106.43	307,509.84
06/13/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,920.46	309,430.30
06/13/2023	ACH	CalPERS	6 - Administrative Exp...	Misc. Fees	200.00			309,230.30
06/13/2023	ACH	CalPERS	8000 - Suspense	Report Fee for ...	342.42			308,887.88
06/13/2023	8203	CUSI	2000 - Accounts Payable		101.56			308,786.32
06/13/2023	8204	Diener's Electric, Inc.	2000 - Accounts Payable	VOID: B statio...		X		308,786.32
06/13/2023	8205	Raftelis Financial Co...	2000 - Accounts Payable		3,370.00			305,416.32
06/13/2023	8206	Visual Edge IT	2000 - Accounts Payable	VOID:		X		305,416.32
06/14/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/12			12,845.10	318,261.42
06/14/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/13			17,665.78	335,927.20
06/14/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,653.84	337,581.04
06/14/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,424.20	340,005.24
06/14/2023	ACH	CalPERS	-split-	py pd 5-27-23 t...	3,360.74			336,644.50
06/14/2023	ACH	Nationwide Retirement	-split-	py pd 5-27-23 t...	2,306.41			334,338.09
06/14/2023	ACH	AT & T	6 - Administrative Exp...	6-1-23	809.81			333,528.28
06/14/2023	ACH	So. California Edison...	2 - Sewer System Expe...	6-13-23	674.42			332,853.86
06/14/2023	ACH	So. California Edison...	2 - Sewer System Expe...	6-13-23	969.51			331,884.35
06/14/2023	8209	J. Vega Engineering. ...	2000 - Accounts Payable	HB Waterline I...	23,513.60			308,370.75
06/14/2023	8210	Paradise Chevrolet	2000 - Accounts Payable	New Truck	53,962.09			254,408.66
06/14/2023		QuickBooks Payroll ...	-split-	Created by Pay...	23,112.97			231,295.69
06/14/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		231,295.69
06/14/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		231,295.69
06/14/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		231,295.69
06/14/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		231,295.69

Channel Islands Beach 2013

9/6/2023 1:09 PM

Register: 1002 · Checking Pacific Western

From 06/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		231,295.69
06/14/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		231,295.69
06/14/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		231,295.69
06/15/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/15			13,518.29	244,813.98
06/15/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			181.61	244,995.59
06/15/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,947.37	247,942.96
06/15/2023	ACH	Vanco Chrg	6 - Administrative Exp...	June 2023	90.70			247,852.26
06/15/2023	8211	FGL Environmental I...	2000 - Accounts Payable		171.00			247,681.26
06/15/2023	8212	net2phone	2000 - Accounts Payable		339.35			247,341.91
06/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			561.58	247,903.49
06/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,653.66	249,557.15
06/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Monthly bank ...			89,051.54	338,608.69
06/16/2023	8213	Teaman, Ramirez & ...	2000 - Accounts Payable	Annual Audit	19,100.00			319,508.69
06/20/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,021.48	322,530.17
06/20/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			28,942.57	351,472.74
06/20/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...	Berry	136.93			351,335.81
06/20/2023	8214	Streamline Office So...	2000 - Accounts Payable		6,433.93			344,901.88
06/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,675.09	346,576.97
06/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,361.71	349,938.68
06/21/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...	Paul	137.48			349,801.20
06/21/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...	Carson	134.32			349,666.88
06/22/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			993.51	350,660.39
06/22/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,146.49	353,806.88
06/23/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,419.73	357,226.61
06/26/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			251.42	357,478.03
06/26/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,608.10	361,086.13
06/26/2023	ACH	SCE- Office	-split-	6-19-23	276.17			360,809.96
06/26/2023	ACH	So. California Edison...	2 - Sewer System Expe...	6-14-23	340.56			360,469.40
06/26/2023	8215	FCG Environmental	2000 - Accounts Payable	Asbestos survey	2,645.00			357,824.40
06/26/2023	8216	ACWA/JPIA	2000 - Accounts Payable	Fidelity Covera...	782.00			357,042.40
06/26/2023	8217	A to Z Law, LLP	2000 - Accounts Payable		1,740.00			355,302.40
06/26/2023	8218	PHWA	2000 - Accounts Payable		69,842.28			285,460.12
06/26/2023	8219	Traffic Technologies ...	2000 - Accounts Payable		412.97			285,047.15
06/26/2023	8220	Wex Bank	2000 - Accounts Payable		1,447.12			283,600.03
06/26/2023	8221	XIO, Inc.	2000 - Accounts Payable		1,095.00			282,505.03
06/26/2023	8269	Tri-County Rhino	2000 - Accounts Payable	Rhino lining t...	4,466.53			278,038.50
06/27/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			273.86	278,312.36
06/27/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			769.80	279,082.16
06/27/2023	8222	Diener's Electric, Inc.	2000 - Accounts Payable		316.00			278,766.16
06/27/2023	8223	Michael Steiniger	2000 - Accounts Payable		161.06			278,605.10

Channel Islands Beach 2013

9/6/2023 1:09 PM

Register: 1002 · Checking Pacific Western

From 06/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/27/2023	8224	Visual Edge IT	2000 - Accounts Payable		393.95			278,211.15
06/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,223.85	279,435.00
06/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,653.85	281,088.85
06/28/2023	8229	IAG	2000 - Accounts Payable		6,459.97			274,628.88
06/28/2023	8230	Robert Lostutter	2000 - Accounts Payable		6,000.00			268,628.88
06/28/2023		QuickBooks Payroll ...	-split-	Created by Pay...	25,956.57			242,672.31
06/28/2023	8225	Kristina N Brewer	-split-		592.94			242,079.37
06/28/2023	8226	Michael Lebow	-split-		442.97			241,636.40
06/28/2023	8227	Robert T Nast	-split-		936.82			240,699.58
06/28/2023	8228	Sean Debley	-split-		835.97			239,863.61
06/28/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Jared Bouchard	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		239,863.61
06/28/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		239,863.61
06/29/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			476.42	240,340.03
06/29/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			788.14	241,128.17
06/29/2023	8231	Traffic Technologies ...	2000 - Accounts Payable	VOID:		X		241,128.17
06/29/2023	8232	EJ Harrison & Sons, ...	2000 - Accounts Payable	pr pd 5-1-23 to ...	49,259.15			191,869.02
06/29/2023	8233	CIBCS D-Petty Cash	2000 - Accounts Payable		125.00			191,744.02
06/29/2023	8234	Vogue Sign Company	2000 - Accounts Payable		240.35			191,503.67
06/30/2023	DEP	QB:DEPOSIT	6 - Administrative Exp...	Reimbursement			282.96	191,786.63
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/26			21,793.89	213,580.52
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/26			14,076.94	227,657.46
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/19			12,305.20	239,962.66
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/27			360.31	240,322.97
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/30			130.00	240,452.97
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/27			915.00	241,367.97
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/28			15,416.40	256,784.37
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/27			5,689.96	262,474.33
06/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 6/15			1,158.01	263,632.34
06/30/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			175.00	263,807.34
06/30/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			2,710.30	266,517.64
06/30/2023	ACH	Spectrum	6 - Administrative Exp...	6-16-23	64.81			266,452.83
06/30/2023	ACH	Cardmember Service	8000 - Suspense	June 2023	15,261.91			251,190.92
06/30/2023	ACH	Tampa Hardware 2	-split-	6-30-23	344.58			250,846.34
06/30/2023	ACH	Arco	4 - Maintenance Expen...	06-30-23	278.72			250,567.62

Channel Islands Beach 2013

9/6/2023 1:09 PM

Register: 1002 · Checking Pacific Western

From 06/01/2023 through 06/30/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/30/2023	ACH	Aflac	*2020 - Payroll Liabilit...	242813	239.30		250,328.32
06/30/2023	ACH	Spectrum	6 - Administrative Exp...	6-30-23	670.97		249,657.35
06/30/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	6-30	0.45		249,656.90
06/30/2023	8235	Badger Meter	2000 - Accounts Payable		1,728.90		247,928.00
06/30/2023	8236	ACWA/JPIA	2000 - Accounts Payable	C012	6,310.48		241,617.52
06/30/2023	8239	Raftelis Financial Co...	2000 - Accounts Payable		81.25		241,536.27
06/30/2023	8293	EJ Harrison & Sons, ...	2000 - Accounts Payable	pr pd 6-1-23 ro...	53,915.75		187,620.52

Channel Islands Beach 2013

9/6/2023 1:10 PM

Register: 1002 · Checking Pacific Western

From 07/01/2023 through 07/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/03/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			764.89	188,385.41
07/03/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			2,101.51	190,486.92
07/05/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			925.08	191,412.00
07/05/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,194.89	192,606.89
07/06/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			3,221.32	195,828.21
07/06/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			6,615.57	202,443.78
07/06/2023	8271	ACWA/JPIA Health ...	2000 - Accounts Payable	VOID:		X		202,443.78
07/06/2023	8272	Channel Islands Beac...	2000 - Accounts Payable	Utilities @ 230...	140.74			202,303.04
07/06/2023	8273	County of Ventura - ...	2000 - Accounts Payable	5-1-23 to 5-31-...	883.85			201,419.19
07/06/2023	8274	Elevated Entitlements	2000 - Accounts Payable		1,509.72			199,909.47
07/06/2023	8275	Golden State Copier	2000 - Accounts Payable	Annual Mainte...	2,659.00			197,250.47
07/06/2023	8276	Hollister & Brace	2000 - Accounts Payable		1,222.50			196,027.97
07/06/2023	8277	Hueneme Elementar...	2000 - Accounts Payable	School Fees du...	1,335.74			194,692.23
07/06/2023	8278	LAFCO	2000 - Accounts Payable	Pr pd 7-1-23 to...	3,634.00			191,058.23
07/06/2023	8279	Mission Linen & Uni...	2000 - Accounts Payable		283.10			190,775.13
07/06/2023	8280	Oxnard Union High ...	2000 - Accounts Payable	School Fees du...	881.02			189,894.11
07/06/2023	8281	Pacific Couriers	2000 - Accounts Payable		298.82			189,595.29
07/06/2023	8282	Underground Service...	2000 - Accounts Payable		29.25			189,566.04
07/06/2023	8283	Diener's Electric, Inc.	2000 - Accounts Payable	B Station Pede...	10,637.50			178,928.54
07/06/2023	8284	CIBCSO-Petty Cash	2000 - Accounts Payable		70.56			178,857.98
07/07/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/6			126.00	178,983.98
07/07/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/5			7,219.46	186,203.44
07/07/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/6			150.00	186,353.44
07/07/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/7			3,859.48	190,212.92
07/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			2,233.72	192,446.64
07/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			7,134.35	199,580.99
07/10/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,344.17	200,925.16
07/10/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			6,062.61	206,987.77
07/10/2023	ACH	ACWA/JPIA	6 - Administrative Exp...	0699974	781.14			206,206.63
07/10/2023	8285	AWA	2000 - Accounts Payable	23-24 Dues	75.00			206,131.63
07/10/2023	8286	City of Oxnard	2000 - Accounts Payable		5,238.49			200,893.14
07/10/2023	8287	County of Ventura - ...	2000 - Accounts Payable		180.00			200,713.14
07/10/2023	8288	Diener's Electric, Inc.	2000 - Accounts Payable		503.85			200,209.29
07/10/2023	8289	IVR Technology Gro...	2000 - Accounts Payable		102.61			200,106.68
07/10/2023	8290	Michael K. Nunley ...	2000 - Accounts Payable		8,688.58			191,418.10
07/10/2023	8291	Miguel Zavalza	2000 - Accounts Payable		675.00			190,743.10
07/11/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			509.14	191,252.24
07/11/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,472.58	194,724.82
07/12/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/11			1,317.81	196,042.63
07/12/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/10			19,611.50	215,654.13

Channel Islands Beach 2013

9/6/2023 1:10 PM

Register: 1002 · Checking Pacific Western

From 07/01/2023 through 07/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/12/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/11			16,884.62	232,538.75
07/12/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			3,616.79	236,155.54
07/12/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			5,196.89	241,352.43
07/12/2023	ACH	Nationwide Retirement	-split-	Pypd 06-24-23 ...	2,378.62			238,973.81
07/12/2023	ACH	CalPERS	-split-	Pypd 6-24-23 t...	4,000.14			234,973.67
07/12/2023	8237	ACWA/JPIA	2000 - Accounts Payable		5,738.82			229,234.85
07/12/2023	8238	FGL Environmental I...	2000 - Accounts Payable		447.00			228,787.85
07/12/2023		QuickBooks Payroll ...	-split-	Created by Pay...	25,183.04			203,604.81
07/12/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		203,604.81
07/12/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		203,604.81
07/13/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			280.55	203,885.36
07/13/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,743.23	205,628.59
07/13/2023	8240	FGL Environmental I...	2000 - Accounts Payable		260.00			205,368.59
07/13/2023	8241	County of Ventura - ...	2000 - Accounts Payable	Annual Cross c...	2,257.46			203,111.13
07/13/2023	8242	FGL Environmental I...	2000 - Accounts Payable		171.00			202,940.13
07/13/2023	8243	VenTERRA Environ...	2000 - Accounts Payable	Asbestos Abat...	5,200.00			197,740.13
07/14/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			721.12	198,461.25
07/14/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,312.99	200,774.24
07/14/2023	ACH	SEIU, Local 721	*2020 - Payroll Liabilit...	6-30-23 Dues	117.25			200,656.99
07/14/2023	8244	CUSI	2000 - Accounts Payable		12.00			200,644.99
07/14/2023	8245	A to Z Law, LLP	2000 - Accounts Payable		1,830.00			198,814.99
07/17/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,113.85	199,928.84
07/17/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,442.01	203,370.85
07/17/2023	ACH	Pacific Western	6 - Administrative Exp...	6/30/23 Analys...	3.81			203,367.04
07/17/2023	ACH	Vanco Chrg	6 - Administrative Exp...	vanco mo. chrg.	88.90			203,278.14
07/18/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			846.00	204,124.14
07/18/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			980.94	205,105.08
07/19/2023	Dep	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/17			10,289.53	215,394.61
07/19/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/19			530.42	215,925.03
07/19/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/18			6,498.96	222,423.99
07/19/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/17			7,300.92	229,724.91
07/19/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/17			13,304.93	243,029.84
07/19/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep. 7/13			9,739.10	252,768.94
07/19/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			667.85	253,436.79
07/19/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,823.42	257,260.21

Channel Islands Beach 2013

9/6/2023 1:10 PM

Register: 1002 · Checking Pacific Western

From 07/01/2023 through 07/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
07/19/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Monthly Bank ...		90,418.15	347,678.36
07/19/2023	8247	Base Auto Parts and ...	2000 - Accounts Payable		102.17		347,576.19
07/19/2023	8248	Famcon Pipe and Su...	2000 - Accounts Payable		1,195.62		346,380.57
07/19/2023	8249	PHWA	2000 - Accounts Payable		72,268.11		274,112.46
07/19/2023	8250	Traffic Technologies ...	2000 - Accounts Payable		190.10		273,922.36
07/19/2023	8251	Ventura County Star	2000 - Accounts Payable		246.77		273,675.59
07/19/2023	8252	Wex Bank	2000 - Accounts Payable		744.42		272,931.17
07/19/2023	8253	XIO, Inc.	2000 - Accounts Payable		1,095.00		271,836.17
07/19/2023	8254	ACWA/JPIA	2000 - Accounts Payable	Pd paid 4-1-23 ...	3,445.59		268,390.58
07/20/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,329.49	270,720.07
07/20/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		29,810.12	300,530.19
07/20/2023	ACH	So. California Edison...	2 - Sewer System Expe...	7-17-23	962.04		299,568.15
07/20/2023	ACH	So. California Edison...	2 - Sewer System Expe...	7-17-23	1,533.15		298,035.00
07/20/2023	ACH	Frontier	6 - Administrative Exp...	7-1-23	120.30		297,914.70
07/20/2023	ACH	AT & T	6 - Administrative Exp...	7-1-23	809.81		297,104.89
07/20/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...	Martinez	122.29		296,982.60
07/21/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/14		1,153.83	298,136.43
07/21/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/21		23,601.45	321,737.88
07/21/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/21		543.15	322,281.03
07/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		521.61	322,802.64
07/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,070.88	324,873.52
07/21/2023	ACH	CalPERS	5 - Salaries & Benefits:...	medical	10,791.30		314,082.22
07/21/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...		154.51		313,927.71
07/21/2023	8255	Coastal Architects	2000 - Accounts Payable		1,884.88		312,042.83
07/21/2023	8256	CUSI	2000 - Accounts Payable		101.98		311,940.85
07/24/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,763.32	314,704.17
07/24/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		501.48	315,205.65
07/25/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		3,442.25	318,647.90
07/25/2023	8257	Water Pro	2000 - Accounts Payable	re-installation ...	375.00		318,272.90
07/26/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Depo 7/24/23		16,655.01	334,927.91
07/26/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/24/23		13,652.13	348,580.04
07/26/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/24/23		500.00	349,080.04
07/26/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/25/23		3,600.93	352,680.97
07/26/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		1,801.98	354,482.95
07/26/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,931.86	356,414.81
07/26/2023	ACH	Nationwide Retirement	-split-	Py pd 7/8/23 to...	2,334.31		354,080.50
07/26/2023	8258	ACWA/JPIA	2000 - Accounts Payable	Member Id: C0...	1,091.00		352,989.50
07/26/2023	8259	Famcon Pipe and Su...	2000 - Accounts Payable		420.96		352,568.54
07/26/2023	8260	net2phone	2000 - Accounts Payable	Account # 803...	339.39		352,229.15
07/26/2023		QuickBooks Payroll ...	-split-	Created by Pay...	23,795.66		328,433.49

Channel Islands Beach 2013

9/6/2023 1:10 PM

Register: 1002 · Checking Pacific Western

From 07/01/2023 through 07/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/26/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		328,433.49
07/26/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		328,433.49
07/27/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			188.69	328,622.18
07/27/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			607.20	329,229.38
07/27/2023	ACH	SEIU, Local 721	*2020 - Payroll Liabilit...	7/23 Dues	134.00			329,095.38
07/28/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/26/23			2,440.73	331,536.11
07/28/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/27/23			1,126.55	332,662.66
07/28/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/27/23			1,327.63	333,990.29
07/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			456.34	334,446.63
07/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			586.91	335,033.54
07/28/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...		114.49			334,919.05
07/28/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...		125.00			334,794.05
07/31/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/31			180.00	334,974.05
07/31/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 7/31			1,882.82	336,856.87
07/31/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			148.15	337,005.02
07/31/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,444.18	338,449.20

Channel Islands Beach 2013

9/6/2023 1:12 PM

Register: 1002 · Checking Pacific Western

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/01/2023	EDEp	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		934.36	339,383.56
08/01/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		159.37	339,542.93
08/01/2023	8261	Amazon Capital Serv...	2000 - Accounts Payable		739.57		338,803.36
08/01/2023	8262	Badger Meter	2000 - Accounts Payable		1,728.90		337,074.46
08/01/2023	8263	Base Auto Parts and ...	2000 - Accounts Payable		21.59		337,052.87
08/01/2023	8264	Elevated Entitlements	2000 - Accounts Payable		1,094.50		335,958.37
08/01/2023	8265	FGL Environmental I...	2000 - Accounts Payable		536.00		335,422.37
08/01/2023	8266	Hollister & Brace	2000 - Accounts Payable		850.15		334,572.22
08/01/2023	8267	Miguel Zavalza	2000 - Accounts Payable		225.00		334,347.22
08/01/2023	8268	Robert Lostutter	2000 - Accounts Payable		3,000.00		331,347.22
08/01/2023	8270	Underground Service...	2000 - Accounts Payable		22.25		331,324.97
08/01/2023	8292	Visual Edge IT	2000 - Accounts Payable		67.53		331,257.44
08/02/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,797.15	333,054.59
08/02/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco	690.23		332,364.36
08/02/2023	8294	Mission Linen & Uni...	2000 - Accounts Payable	June/July 2023	505.58		331,858.78
08/03/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,162.23	333,021.01
08/03/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		1,643.84	334,664.85
08/03/2023	ACH	CalPERS	-split-	Pr pd 7-8-23 t...	4,050.71		330,614.14
08/04/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/4		7,153.64	337,767.78
08/04/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/3		176.42	337,944.20
08/04/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/1		1,762.80	339,707.00
08/04/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		2,368.63	342,075.63
08/04/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,510.87	344,586.50
08/04/2023	ACH	Spectrum	6 - Administrative Exp...	7-16-23	64.81		344,521.69
08/04/2023	ACH	So. California Edison...	2 - Sewer System Expe...	7-17-23	432.54		344,089.15
08/04/2023	ACH	Cardmember Service	8000 - Suspense	7-2023	6,162.04		337,927.11
08/04/2023	ACH	ACWA/JPIA Health ...	5 - Salaries & Benefits:...	0700245	781.14		337,145.97
08/04/2023	ACH	SCE- Office	-split-	7/20/23	226.28		336,919.69
08/04/2023	8295	Channel Islands Beac...	2000 - Accounts Payable		165.33		336,754.36
08/04/2023	8296	County of Ventura - ...	2000 - Accounts Payable	121 Eagle Rock	400.00		336,354.36
08/04/2023	8297	Michael K. Nunley ...	2000 - Accounts Payable		11,478.59		324,875.77
08/04/2023	8298	MICHAEL YOUNG	2000 - Accounts Payable	CUSTOMER ...	43.94		324,831.83
08/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,994.52	326,826.35
08/07/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		2,476.10	329,302.45
08/07/2023	ACH	CalPERS	5 - Salaries & Benefits:...	GASB 68 fee p...	350.00		328,952.45
08/07/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...	Davtyan	114.49		328,837.96
08/07/2023	8299	City of Oxnard	2000 - Accounts Payable		6,271.65		322,566.31
08/07/2023	8300	County of Ventura - ...	2000 - Accounts Payable		1,003.70		321,562.61
08/07/2023	8301	Pacific Couriers	2000 - Accounts Payable		298.82		321,263.79
08/07/2023	8302	CUSI	2000 - Accounts Payable		1,495.00		319,768.79

Channel Islands Beach 2013

9/6/2023 1:12 PM

Register: 1002 · Checking Pacific Western

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/07/2023	8303	IVR Technology Gro...	2000 - Accounts Payable		101.84			319,666.95
08/08/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,257.44	320,924.39
08/08/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			5,829.72	326,754.11
08/08/2023	ACH	Tampa Hardware 2	-split-	7-31-23	85.36			326,668.75
08/08/2023	ACH	Arco	4 - Maintenance Expen...	8-3-23	164.91			326,503.84
08/08/2023	ACH	Spectrum	6 - Administrative Exp...	Internet 8-1-23	1,000.95			325,502.89
08/08/2023	8304	VCSDA	2000 - Accounts Payable	2023/2024 Cha...	150.00			325,352.89
08/08/2023	8305	CIBCS-D-Petty Cash	2000 - Accounts Payable		207.31			325,145.58
08/08/2023	8306	Famcon Pipe and Su...	2000 - Accounts Payable		1,355.64			323,789.94
08/09/2023	DEp	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/8			11,381.24	335,171.18
08/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/9			1,919.61	337,090.79
08/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/9			873.20	337,963.99
08/09/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/7			3,356.23	341,320.22
08/09/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,310.02	342,630.24
08/09/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			7,959.22	350,589.46
08/09/2023	ACH	CalPERS	-split-	py pd 7-22-23 t...	4,051.64			346,537.82
08/09/2023	ACH	Nationwide Retirement	-split-	pypd 7-22-23 t...	2,549.67			343,988.15
08/09/2023	ACH	Aflac	*2020 - Payroll Liabilit...	596554	239.30			343,748.85
08/09/2023	ACH	Frontier	6 - Administrative Exp...	8-1-23	120.30			343,628.55
08/09/2023	8307	Black Gold Industries	2000 - Accounts Payable		2,775.50			340,853.05
08/09/2023	8308	Diener's Electric, Inc.	2000 - Accounts Payable	B station Pedist...	10,637.50			330,215.55
08/09/2023		QuickBooks Payroll ...	-split-	Created by Pay...	24,154.44			306,061.11
08/09/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		306,061.11
08/09/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		306,061.11
08/10/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,519.43	307,580.54
08/10/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			4,615.84	312,196.38
08/10/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	deposit correct...			6.53	312,202.91
08/10/2023	8309	SSBP	2000 - Accounts Payable		992.00			311,210.91
08/11/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			478.52	311,689.43
08/11/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,242.95	314,932.38
08/11/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,367.72	316,300.10
08/11/2023	8310	805 Cleaning Services	2000 - Accounts Payable		150.00			316,150.10
08/11/2023	8311	EJ Harrison & Sons, ...	2000 - Accounts Payable	pr pd 7-1-23 to ...	51,667.04			264,483.06
08/11/2023	8312	CUSI	2000 - Accounts Payable		7.50			264,475.56
08/11/2023	8313	XIO, Inc.	2000 - Accounts Payable		1,095.00			263,380.56

Channel Islands Beach 2013

9/6/2023 1:12 PM

Register: 1002 · Checking Pacific Western

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/11/2023	8314	Walton Motors & Co...	2000 - Accounts Payable		16,411.51			246,969.05
08/14/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,720.05	248,689.10
08/15/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,923.82	251,612.92
08/15/2023	ACH	AT & T	6 - Administrative Exp...	8-1-23	809.81			250,803.11
08/15/2023	ACH	Pacific Western	6 - Administrative Exp...	Analysis Fee	94.69			250,708.42
08/15/2023	ACH	Vanco Chrg	6 - Administrative Exp...	Vanco	90.40			250,618.02
08/15/2023	8315	A to Z Law, LLP	2000 - Accounts Payable		1,710.00			248,908.02
08/15/2023	8316	net2phone	2000 - Accounts Payable		339.39			248,568.63
08/15/2023	8317	Richard A. Reed Bac...	2000 - Accounts Payable	Anacapa Harbor	5,347.00			243,221.63
08/15/2023	8318	William O'Neill	2000 - Accounts Payable	VOID: Custom...		X		243,221.63
08/15/2023	8319	Amazon Capital Serv...	2000 - Accounts Payable		990.42			242,231.21
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Deep 8/10			10,494.93	252,726.14
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/11			7,208.55	259,934.69
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/11			190.00	260,124.69
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/14			275.00	260,399.69
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/14			23,529.04	283,928.73
08/16/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/15			10,039.62	293,968.35
08/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			743.69	294,712.04
08/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,828.41	297,540.45
08/16/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	monthly bank d...			102,811.59	400,352.04
08/16/2023	8320	Robert Lostutter	2000 - Accounts Payable	Gas and Electri...	164.70			400,187.34
08/16/2023	8321	Erika Davis	2000 - Accounts Payable	CUSI Conferen...	302.88			399,884.46
08/17/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			3,576.95	403,461.41
08/17/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			36,307.33	439,768.74
08/17/2023	ACH	QB:DEPOSIT	1200 - Accounts Recei...	correction	0.20			439,768.54
08/17/2023	8322	PHWA	2000 - Accounts Payable		75,655.50			364,113.04
08/17/2023	8323	Wex Bank	2000 - Accounts Payable		1,123.47			362,989.57
08/18/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			250.00	363,239.57
08/18/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			1,974.77	365,214.34
08/18/2023	RETCK	QB:Returned Item	1200 - Accounts Recei...		140.66			365,073.68
08/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			270.98	365,344.66
08/21/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,384.69	367,729.35
08/22/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			473.35	368,202.70
08/22/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,792.08	370,994.78
08/22/2023	8325	SoCalGas	2000 - Accounts Payable		5,090.61			365,904.17
08/22/2023	8326	Urban Futures, Inc.	2000 - Accounts Payable	2023 Emma co...	1,345.00			364,559.17
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/21			12,126.52	376,685.69
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/23			2,070.65	378,756.34
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/22			1,498.50	380,254.84
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/21			26,111.48	406,366.32

Channel Islands Beach 2013

9/6/2023 1:12 PM

Register: 1002 · Checking Pacific Western

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/16			10,752.76	417,119.08
08/23/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/17			495.73	417,614.81
08/23/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			736.72	418,351.53
08/23/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,748.30	421,099.83
08/23/2023	ACH	So. California Edison...	2 - Sewer System Expe...	8-15-23	407.70			420,692.13
08/23/2023	ACH	So. California Edison...	2 - Sewer System Expe...	8-14-23	1,246.73			419,445.40
08/23/2023	ACH	So. California Edison...	2 - Sewer System Expe...	8-14-23	885.82			418,559.58
08/23/2023	ACH	SCE- Office	-split-	8-18-23	165.13			418,394.45
08/23/2023	ACH	Nationwide Retirement	-split-	Py pd 8/5/23 to...	2,051.57			416,342.88
08/23/2023	ACH	CalPERS	-split-	Medical	10,791.30			405,551.58
08/23/2023	ACH	CalPERS	-split-	Py pd 08-05-2...	4,051.64			401,499.94
08/23/2023	8327	CUSI	2000 - Accounts Payable		210.74			401,289.20
08/23/2023	8328	Sam Hill & Sons, Inc.	2000 - Accounts Payable	121 Eagle Rock	13,997.44			387,291.76
08/23/2023	8329	FGL Environmental I...	2000 - Accounts Payable		171.00			387,120.76
08/23/2023	8330	Diener's Electric, Inc.	2000 - Accounts Payable		992.25			386,128.51
08/23/2023		QuickBooks Payroll ...	-split-	Created by Pay...	24,601.85			361,526.66
08/23/2023	To Print	Carol J Dillon	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	Casey D Johnson	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	E.D. Brock	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	Erica M Pena	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	Erika F Davis	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	Jesus Navarro	-split-	Direct Deposit		X		361,526.66
08/23/2023	To Print	Peter A. Martinez	-split-	Direct Deposit		X		361,526.66
08/24/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			564.10	362,090.76
08/24/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,207.18	364,297.94
08/24/2023	8331	FGL Environmental I...	2000 - Accounts Payable		673.00			363,624.94
08/25/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Cusi			266.67	363,891.61
08/25/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,847.13	366,738.74
08/25/2023	ACH	SEIU, Local 721	*2020 - Payroll Liabilit...	August 2023	134.00			366,604.74
08/25/2023	8324	Robert Lostutter	2000 - Accounts Payable		3,000.00			363,604.74
08/25/2023	8332	FGL Environmental I...	2000 - Accounts Payable		276.00			363,328.74
08/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			873.14	364,201.88
08/28/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			2,690.79	366,892.67
08/29/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			439.43	367,332.10
08/29/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI			1,050.85	368,382.95
08/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/30			964.33	369,347.28
08/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/28			20,562.95	389,910.23
08/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/28			27,358.08	417,268.31
08/30/2023	DEP	QB:DEPOSIT	1200 - Accounts Recei...	Dep 8/30			432.73	417,701.04
08/30/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco			738.00	418,439.04

Channel Islands Beach 2013

9/6/2023 1:12 PM

Register: 1002 · Checking Pacific Western

From 08/01/2023 through 08/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/30/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	CUSI		1,182.47	419,621.51
08/31/2023	EDEP	QB:DEPOSIT	1200 - Accounts Recei...	Vanco		314.08	419,935.59
08/31/2023	8333	Coastal Pipco	2000 - Accounts Payable		400.00		419,535.59
08/31/2023	8334	Elevated Entitlements	2000 - Accounts Payable		2,271.28		417,264.31
08/31/2023	8335	Hollister & Brace	2000 - Accounts Payable		1,002.50		416,261.81
08/31/2023	8336	Badger Meter	2000 - Accounts Payable		1,728.90		414,532.91
08/31/2023	8337	FGL Environmental I...	2000 - Accounts Payable		171.00		414,361.91
08/31/2023	8338	CMRA-FP	2000 - Accounts Payable	Postage for 600...	5,000.00		409,361.91

MINUTES OF THE
CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING, June 13, 2023

A. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE:

President Debley called the meeting to order at 5:00 P.M. In attendance, Director Brewer, Director Lebow, Director Nast, General Manager, Peter Martinez, General Counsel, Dennis McNulty, and Office Manager, CJ Dillon.

Vice President Bouchard was absent.

B. PUBLIC COMMENTS:

None.

C. CONSENT CALENDAR:

Director Brewer made the motion to approve the Consent Calendar. President Debley seconded the motion. The motion passed.

ROLL CALL VOTE:

Debley: YES, Brewer: YES, Lebow: YES, Nast: YES 4 - Yes 0 -No

D. PUBLIC HEARINGS:

5:05 P.M.

1. FINAL PROPOSED FY 2023-2024 BUDGET

At 5:05 p.m. President Debley opened and conducted the public hearing. The FY 2023-2024 Final Proposed Budget was presented for adoption. There were no written or oral communications received. There was no public testimony and President Debley closed the public hearing. Director Brewer made the motion to adopt the Final Proposed FY 2023-2024 Operating and Capital Budget. President Debley seconded the motion. The motion passed.

ROLL CALL VOTE:

Debley: YES, Brewer: YES, Lebow: YES, Nast: YES 4 - Yes 0 -No

2. PUBLIC HEARING ON WATER, SEWER, AND REFUSE COLLECTION SERVICES PURSUANT to PROPOSITION 218 (CALIFORNIA CONSTITUTION, ARTICLE XIID). ORDINANCE 97 OF THE CHANNEL ISLANDS BEACH COMMUNITY SERVICES DISTRICT RATES AND REGULATIONS FOR WATER, SEWER, AND REFUSE COLLECTION SERVICES

At 5:09 p.m. President Debley opened and conducted the public hearing. Office Manager Dillon explained that Ordinance 97 will amend the regulations and fees in accordance with Proposition 218 notice. There was no written or oral communication received. There was no public testimony. President Debley closed the public hearing. Director Brewer made the motion to adopt Ordinance 97. President Debley seconded the motion. The motion passed.

ROLL CALL VOTE:

Debley: YES, Brewer: YES, Lebow: YES, Nast: YES 4 - Yes 0 -No

Director Brewer performed the reading of Ordinance 97 in title only.

E. ACTION CALENDAR:

1. Award of Contract for the Construction of the New District Administration and Operations Facility CI 401

General Manager Martinez explained that the recommendation was to approve the contract with the lowest responsible bidder, McGillivray Construction for a not-to-exceed amount of \$3,222,327 for Capital Project 401, approve a 7% contingency and authorize the District to temporarily relocate to 2300 Roosevelt Blvd. There was no public comment. Director Brewer made the motion to approve a contract with McGillivray Construction for a not-to-exceed amount of \$3,222,327 for the Administration and Operations Facility (CI 401), approve a contingency of \$225,000, and authorize the District to temporarily relocate during construction to 2300 Roosevelt Blvd.

ROLL CALL VOTE:

Debley: YES, Brewer: YES, Lebow: YES, Nast: YES 4 - Yes 0 -No

F. INFORMATION CALENDAR:

1. Project completion – Hollywood Beach Water Pipeline Improvement Project CI 101

Operations Manager Navarro reported that the Hollywood Beach Water Pipeline Improvement Project was complete. J Vega engineering did an exceptional job, public feedback was positive, final inspections went well, and the project came in \$8,000.00 under budget.

2. Report from Board Members for any meeting or conference where compensation for attendance was received.

None.

G. BOARD MEMBER COMMENTS:

Director Nast asked that information be distributed to residents regarding the adjudication notice and the Fourth of July information including the County Ordinance with rules regarding bon fires.

Director Nast asked that staff encourage the Sheriff's department to start attending District meetings to give updates.

President Debley suggested including Fourth of July information in the District newsletter and social media posts.

Director Brewer asked for an update on the food waste program.

H. GENERAL COUNSEL & GENERAL MANAGER COMMENTS:

General Counsel had no comments.

General Manager Martinez thanked District resident Shawn Thomas for his efforts working with the County of Ventura to have signage placed on Panama Drive reminding drivers to slow down. Shawn Thomas shared that he will be working with the County of Ventura next month to start the process of changing the speed limit from 25 mph to 15 mph in the District.

The Board Meeting adjourned at 5:42 P.M.

Sean Debley, President



Board of Directors:

SEAN DEBLEY, President
JARED BOUCHARD, Vice President
KRISTINA BREWER, Director
MICHAEL LEBOW, Director
BOB NAST, Director

PETER MARTINEZ
General Manager

353 Santa Monica Drive · Channel Islands Beach, CA · 93035-4473 · (805) 985-6021 · FAX (805) 985-7156
A PUBLIC ENTITY SERVING CHANNEL ISLANDS BEACHES AND HARBOR · CIBCSO.COM

Regular Board Meeting, September 12, 2023

To: Board of Directors
From: CJ Dillon, *Office Manager*
Subject: Review and Approve 1 year agreement with Teaman, Ramirez & Smith, Inc.
Item No. D-1

RECOMMENDATION:

1. Approve the one-year agreement with Teaman, Ramirez & Smith, Inc.

FINANCIAL IMPACT: \$19,600.00 has been allocated and approved as part of the FY 2022-23 Operating Budget.

The Board normally approves a five-year contract with our auditing firm, Teaman, Ramirez & Smith, but we recently found out that TRS will no longer do government audits, so this will be out last year with the firm.

TRS has decided to close their government audit division. At a future meeting, we will bring a list of auditors that continue to work in government auditing for the Board to review.

The proposal is for one year, 2022-2023 and the District will continue to receive assistance from Soares, Sandall, Bernachi and Petrovich, CPA firm.

ATTACHMENTS:

1. *TRS engagement letter*

September 5, 2023

Peter Martinez, General Manager
Channel Islands Beach Community Services District
353 Santa Monica Drive
Oxnard, California 93035-8598

We are pleased to confirm our understanding of the services we are to provide the Channel Islands Beach Community Services District (the “District”) for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements and the disclosures which collectively comprise the basic financial statements of the Channel Islands Beach Community Services District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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. As part of our engagement, we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist principally of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management’s Discussion and Analysis
2. Schedule of the District’s Proportionate Share of the Net Pension Liability - CalPERS Pension Plan
3. Schedule of Contributions - CalPERS Pension Plan
4. Schedule of Changes in the Net OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the District’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:

1. Budgetary Comparison Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain profession skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit preliminary planning. However, we are still in the process of our audit planning and these risks may be modified. See the separately issued Governance Planning Communication Letter for any modifications, if any, to these risks.

1. Management Override of Controls
2. Billing process has a large volume of transactions.
3. Improper revenue recognition due to fraud.
4. First year of implementation of GASB 96, *Subscription-Based Information Technology Arrangements*.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the District and its environment, including internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or

fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District and journal entry to adjust the investment with the Port Hueneme Water Agency (PHWA) in conformity with accounting principles generally accepted in the United States of America, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and PHWA investment journal entry services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, journal entry to adjust the investment with the Port Hueneme Water Agency and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and journal entry to adjust the investment with the Port Hueneme Water Agency, and that you have reviewed and approved the financial statements and related notes, the PHWA investment journal entry and any other nonaudit services we provide prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand that your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements, compliance with laws, regulations, contracts, and grant agreements, and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information

no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Teaman, Ramirez & Smith, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Teaman, Ramirez & Smith's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. In such cases, Teaman, Ramirez & Smith, Inc. is not responsible for the distribution of the copies or information contained therein.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Richard A. Teaman is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our final fieldwork on approximately October 16, 2023 and to issue our reports no later than January 2024.

Our fees for these services are \$19,600 (\$18,000 for the audit and \$1,600 for Board presentations). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Channel Islands Beach Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

TEAMAN, RAMIREZ & SMITH, INC.



Richard A. Teaman
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the Channel Islands Beach Community Services District.

Management Signature: _____

Name and Title: Peter Martinez, General Manager

Date: _____

Governance Signature: _____

Name and Title: _____

Date: _____



Board of Directors:

SEAN DEBLEY, President
JARED BOUCHARD, Vice President
KRISTINA BREWER, Director
MICHAEL LEBOW, Director
BOB NAST, Director

PETER MARTINEZ
General Manager

353 Santa Monica Drive · Channel Islands Beach, CA · 93035-4473 · (805) 985-6021 · FAX (805) 985-7156
A PUBLIC ENTITY SERVING CHANNEL ISLANDS BEACHES AND HARBOR · CIBCSD.COM

Regular Board Meeting, September 12, 2023

To: Board of Directors
From: CJ Dillon, Office Manager
Subject: Bad Debt Write Off
Item No. D-2

RECOMMENDATION:

1. Approve Bad Debt Write Off from FY 2021/2022 to be written off in FY 2022/2023

FINANCIAL IMPACT: \$8,344.54 in uncollected accounts.

BACKGROUND: In October 2000, the Board of Directors adopted a District Policy for annual write-off of bad debt. This is performed at the end of every fiscal year in preparation for the District's annual audit.

DISCUSSION ANALYSIS:

This year the District will be writing off \$8,344.54 in bad debt. The amount that is written off consists of accounts where no payment has been received for the preceding 12-month period. The District will be writing off \$8,344.54 from FY 2021-2022 and will be recorded in the FY 2022-2023 audit. None of the \$8,344.54 in bad debt is from Harbor accounts. While these accounts will be written off by the District, they will continue to be pursued by our collection agency.