



SAN MIGUEL COMMUNITY SERVICES DISTRICT BOARD OF DIRECTOR & GROUNDWATER SUSTAINABILITY AGENCY

Ward Roney, President Raynette Gregory, Vice-President
Rod Smiley, Director Owen Davis, Director Anthony Kalvans, Director

REGULAR MEETING AGENDA Open Session 6:00 PM - then convene to Closed Session 601 12th Street San Miguel, CA Date: 04-27-2023

Cell Phones: As a courtesy to others, please silence your cell phone or pager during the meeting and engage in conversations outside the Boardroom.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the CSD Clerk at (805) 467-3388. Notification 48 hours in advance will enable the CSD to make reasonable arrangements to ensure accessibility to this meeting.

Public Comment: Sign in sheet at podium for public comment. Comments are **limited to three minutes**, unless you have registered your organization with CSD Clerk prior to the meeting. If you wish to speak on an item not on the agenda, you may do so under item "Public Comment and Communications for items not on the agenda". Person(s) who wish to submit written correspondence, may do so at www.sanmiguelcsd.org. All correspondence is distributed to each Board Director and will become part of the record of that board meeting. Any member of the public may address the Board of Directors on items on the consent calendar.

Meeting Schedule: Regular Board of Director meetings are held on the fourth Thursday of each month at 6:00 P.M. Agendas are also posted at: www.sanmiguelcsd.org

Agendas: Agenda packets are available for public inspection 72 hours prior to the scheduled meeting at the Posting Board/ San Miguel CSD office, during normal business hours. Any agenda-related writings or documents provided to a majority of the Board of Directors after distribution of the agenda packet are available for public inspection at the same time.

1. **Call to Order**
2. **Roll Call**
3. **Approval of Regular Meeting Agenda**
4. **Pledge of Allegiance**

5. **Public Comment and Communications for items not on the agenda** *Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda. Speakers are **limited to three minutes**. Please sign in with name and address at podium.*

6. **Special Presentations/Public Hearings/Other**

7. **Non- District Reports**

1. San Luis Obispo County Organizations

Verbal/Report

2. Community Service Organizations

Verbal

3. Camp Roberts—Army National Guard

Verbal

8. **Staff & Committee Reports - Receive & File**

1. General Manager

Receive verbal report

2. District Counsel

Receive verbal report from Douglas White

3. District Utilities

Receive and File

4. Fire Chief Report

Receive and File

9. **Consent Calendar** *The items listed below are scheduled for consideration as a group and one vote. Any Director may request an item be withdrawn from the Consent Agenda to discuss or to change the recommended course of action. Unless an item is pulled for separate consideration by the Board, the following items are recommended for approval without further discussion. Public Comment.*

1. 03-23-2023 Draft Regular Meeting Minutes (Parent)

Receive and File

10. **Board Action Items**

1. Fiscal Year 2021-22 District Financial Audit Report

Approve **Resolution No. 2023-02** accepting and approving the Independent Auditor's Report and Financial Statements for FY 2021-22 and authorizing the filing of this audit with the

State of California and County of San Luis Obispo County Clerk's office.

2. Financial Reports - March 2023 (Hido)

Review, Discuss and Receive the enumeration of Financial Reports for March 2023. The Financial Reports are for review and information. After the Audit a final Financial Report will be presented.

3. Operational Reserve and Capital Reserve fund transfer for Fire.

Approve Resolution 2023-20 authorizing transfers from Fire Operational Reserve and Fire Capital Reserve to Fire Operational Cash

4. **Draft** Fiscal Year 2023-2024 District Operation and Maintenance (O&M) Budget and Capital Improvement Project (CIP) Budget.

Discuss the DRAFT Fiscal Year 2023-2024 Operation and Maintenance (O&M) Budget and Capital Improvement Project (CIP) Budget and provide comments to Staff.

5. Water and Wastewater Capital Improvement Project (CIP) update. (Dodds)

Approve RESOLUTION 2023-14 adopting the updated Water and Wastewater CIP list to be included in the 2020 Water and Wastewater Master Plan.

6. Establish the dates for applications and sales of "Safe and Sane" fireworks, for the 2023 calendar year

Staff recommends that the Board of Directors adopt RESOLUTION 2023-15, establishing the dates for applications and sales duration of "Safe and Sane" fireworks can be sold during the 2023 calendar year.

7. Review and approve firework permit fees for 2023 calendar year

Review and approve RESOLUTION 2023-18 establishing "Safe and Sane" firework permit fees

8. Declaring Hazardous Weeds a Public Nuisance within the San Miguel Community Services District.

Review and approve RESOLUTION 2023-19 declaring hazardous weeds a public nuisance and direct staff to proceed with mailing notices to abate.

11. **Adjourn to San Miguel Community Services District Groundwater Sustainability Agency**

12. **Consent Calendar for San Miguel Community Services District Groundwater Sustainability Agency** The San Miguel Community Services District Board of Directors will consider the following Consent Agenda Items sitting as the San Miguel Community Services District Groundwater Sustainability Agency (GSA)

The items listed below are scheduled for consideration as a group and one vote. Any Director may request an item be withdrawn from the Consent Agenda to discuss or to change the recommended course of action. Unless an item is pulled for separate consideration by the Board, the following items are recommended for approval

without further discussion. Public Comment.

1. 10-27-2022 Draft Groundwater Sustainability Agency Meeting Minutes (Parent)

Receive and File

13. Board Action Item for San Miguel Community Services District Groundwater Sustainability Agency The San Miguel Community Services District Board of Directors will consider the following Board Action Items sitting as the San Miguel Community Services District Groundwater Sustainability Agency (GSA)

1. Letter for, or against, Estrella El Pomar Creston Water District (EPC) becoming a Groundwater Sustainability Agency (GSA).

Provide direction to the General Manager to send a letter to the County of San Luis Obispo either for or against EPC becoming a GSA.

14. Reconvene to the San Miguel Community Services District Board of Directors Meeting

15. Board Comment *This section is intended as an opportunity for Board members to make brief announcements, request information from staff, request future agenda item(s) and/or report on their own activities related to District business. No action is to be taken until an item is placed on a future agenda.*

16. Adjourn to Closed Session/Closed Session Agenda *Public comment for items on closed session agenda.*

1. Public Employee Performance Evaluation (Gov. Code, § 54957(b)(1))
Title: General Manager

Discussion

17. Report out of Closed Session

18. Adjournment to Next Regular Meeting - May 25th 2023. Special Meeting May 9th 2023.

ATTEST:

STATE OF CALIFORNIA)
COUNTY OF SAN LUIS OBISPO) SS.
COMMUNITY OF SAN MIGUEL)

I, Tamara Parent, Board Clerk of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCS D office.

Date:

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 7.1

SUBJECT: San Luis Obispo County Organizations

SUGGESTED ACTION: Verbal/Report

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 7.2

SUBJECT: Community Service Organizations

SUGGESTED ACTION: Verbal

DISCUSSION:
Verbal/Report.

FISCAL IMPACT:
None

PREPARED BY: Kelly Dodds

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 7.3

SUBJECT: Camp Roberts—Army National Guard

SUGGESTED ACTION: Verbal

DISCUSSION:
Verbal/Report

FISCAL IMPACT:
None

PREPARED BY: Tamara Parent

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 8.1

SUBJECT: General Manager

SUGGESTED ACTION: Receive verbal report

DISCUSSION:

Verbal

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 8.2

SUBJECT: District Counsel

SUGGESTED ACTION: Receive verbal report from Douglas White

DISCUSSION:

Verbal

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 8.3

SUBJECT: District Utilities

SUGGESTED ACTION: Receive and File

DISCUSSION:

Well Status:

- Well 4 is fully operational – Well Level 69’ 4/18/23 (STATIC)
- Well 3 is fully operational – Well Level 87’ 4/18/23 (STATIC)
- SLT well is fully operational
- **Total combined average running hours per day (7.40)**

(threshold for stage 1 resource severity level determination is 17 hours per day)

Water System status:

Water leaks this month: 0 This calendar year: 1

Water related calls through the alarm company after hours this month: 1 This Year: 3

Sewer System status:

Sewer overflows this month: 0 this year: 1

Sewer related calls through the alarm company this month: 0 This Year: 1

- Video inspection of all sewer lines is in progress as time permits.
- Worked with a homeowner and their plumber on a sewer lateral backup.
- Working with multiple property owners who share a lateral to resolve their damaged lateral and ownership dispute.
- The state adopted revisions to the permit for collection systems, we will be required to update our sewer system mitigation plan (SSMP) in order to comply with the new requirements.

WWTF status:

- Notice of Intent (NOI) for new general order permit from the Waterboard is in progress.
 - NOI was submitted and we are awaiting a response from the Waterboard.

State Water Resources Control Board (SWRCB):

-

Division of Water Resources (DWR):

-

Regional Water Management Group (RWMG)/ Water Resources Advisory Committee (WRAC):

- The RWMG and WRAC approved sending a recommendation to the Board of Supervisors to approve funding for Prop 1 round two grant funding.
 - That proposal included \$300,000 for replacement of the water line in the Mission alley between San Luis Obispo and 10th street.

Billing related activity:

- **Total active accounts (at the time of this report)**
- 915 water accounts
- 816 wastewater accounts
- **Overdue accounts (at the time of this report)**
- 4 accounts 60 days past due
- **Accounts on a Payment Arrangement Agreement**
- 0 accounts have started the arrangement
- **Service orders (for this month at the time of this report)**
- 16 service orders issued and completed

Lighting status:

- .

Mission street Landscaping:

- .

Solid Waste:

Mattress recycling

- Mattresses are accepted by appointment only, Monday, Wednesday, Friday between 8 am and 11 am.

E-Waste collection

- E-waste is accepted Monday, Wednesday, Friday between 8 am and 11 am.

Household Hazardous Waste Collection (HHW)

- Met with IWMA to discuss bringing a HHW unit to the WWTF as part of the new construction

SB-1383:

- State is potentially removing funding for SB 1383. This could potentially impact the cost of providing the required services to the public.

Project status:

- **Replacement water tank and pump station on east side of river/ water line replacement.**
(21007) started February 2022
 - (POTENTIALLY GRANT FUNDED)
 - Working on other funding opportunities for this project.

- Working with the County to acquire the land for the tank site.
- **Study to determine condition and I&I of the existing sewer collection system** (21008) started February 2021
 - **(100% GRANT FUNDED)**
 - Application is in review by DFA awaiting award approval.
 - Were advised that we are in the final steps of approval and that we could have an agreement by June.
- **Cost of Service Rate Study** (22005) started June 2022
 - Bartle Wells Associates (BWA) is scheduled to present proposed water rates and rate structure at the May meeting.

Staffing

- One vacant position.
- WWTF Operator Lead, which will remain vacant until we are closer to WWTF construction.
- Investigating feasibility of hiring an additional person to fill a need for compliance and reporting in the utilities departments.

SLO County in San Miguel:

- .

Caltrans in San Miguel:

- .

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 8.4

SUBJECT: Fire Chief Report

SUGGESTED ACTION: Receive and File

DISCUSSION:

All SMFD engines are in currently service.

Code Adoption 2023:

1. Local Ordinance 01-2023 has been forwarded to County Fire for submission to the County Board of Supervisors for ratification.
2. The HCD has confirmed the assumption of Fire Code Enforcement within State managed parks within the San Miguel District Boundaries (see attachment) notification shall be sent to the property owners after April 23, 2023 as required.

Grants:

1. The 2023 VFC Grant Application has opened and SMFD has submitted an application on April 19, 2023.

Equipment received relating to the RFD Grant:

1. 7 BKR500 radios have been received and will be in service by the beginning of January 2023.
2. 20 Sets of dual compliant Wildland pants have been received and will be issued prior to the upcoming fire season.
3. 20 Wildland coats have been received and will be issued prior to the upcoming fire season.
4. All orders have been placed for the balance of the equipment and should arrive by April 2023.
5. SMF shall be forwarding all documentation required for reimbursement early May.

Training:

The Department has enrolled 2 students in the upcoming Wildland Fire Apparatus Driver / Operator class scheduled for May 16-18, 2023.

2 Students have been enrolled in an Auto Extrication Course scheduled for May 5-7, 2023.

FISCAL IMPACT:

None

PREPARED BY: Scott Young

San Miguel Fire Department

San Miguel, CA

This report was generated on 4/10/2023 3:03:02 PM



Daily Log Items per Personnel for Activity Code for Personnel

Activity Codes: All Activity Codes | Personnel: Young, Scott P | Start Time: 00:00 | End Time: 23:00 | Start Date: 03/01/2023 | End Date: 03/31/2023

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
Young, Scott P					
03/05/2023 16:30:00	03/06/2023 08:30:00	DAYBOOK	8600		16.00
03/06/2023 08:30:00	03/07/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/06/2023 15:18:00	03/06/2023 15:40:00	INCIDENT	E8696	Incident 2023-051 - Oil or other combustible liquid spill: Apparatus E8696 responded to S Highway 101 HWY	0.37
03/07/2023 08:30:00	03/08/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/07/2023 18:00:00	03/07/2023 22:00:00	DAYBOOK		EMS : CPR Lead Instructor: Roberson, Rob	4.00
03/08/2023 08:30:00	03/09/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/08/2023 09:16:00	03/08/2023 09:33:00	INCIDENT	E8696	Incident 2023-052 - EMS call, excluding vehicle accident with injury: Apparatus E8696 responded to S Highway 101 HWY	0.28
03/09/2023 08:30:00	03/10/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/09/2023 13:30:00	03/09/2023 13:30:00	DAYBOOK	SMF 1	SAFER Grant submitted	0.00
03/10/2023 08:30:00	03/11/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/11/2023 08:30:00	03/11/2023 08:30:00	DAYBOOK	8600		0.00
03/12/2023 08:30:00	03/13/2023 08:30:00	DAYBOOK	8600		24.00
03/13/2023 08:30:00	03/14/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/14/2023 08:30:00	03/15/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/15/2023 08:30:00	03/16/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/15/2023 15:28:00	03/15/2023 15:38:00	INCIDENT	E8696	Incident 2023-053 - Vehicle accident, general cleanup: Apparatus E8696 responded to S Highway 101 HWY	0.17
03/16/2023 07:52:00	03/16/2023 08:31:00	INCIDENT	E8696	Incident 2023-054 - Dispatched & cancelled en route: Apparatus E8696 responded to 6955 Estrella RD	0.65
03/16/2023 08:30:00	03/17/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/16/2023 16:41:00	03/16/2023 17:17:00	INCIDENT	E8668	Incident 2023-055 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1323 Verde PL	0.60
03/17/2023 08:30:00	03/18/2023 07:00:00	DAYBOOK	SMF 1		22.50
03/18/2023 14:30:00	03/18/2023 14:30:00	DAYBOOK	8600		0.00
03/19/2023 08:30:00	03/20/2023 08:30:00	DAYBOOK	8600		24.00
03/19/2023 14:49:00	03/19/2023 15:07:00	INCIDENT	E8668	Incident 2023-056 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 6556 Monterey RD	0.30
03/20/2023 08:30:00	03/21/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/21/2023 08:30:00	03/22/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/21/2023 10:26:00	03/21/2023 11:39:00	INCIDENT	E8668	Incident 2023-057 - Power line down: Apparatus E8668 responded to 1502 K ST	1.22
03/21/2023 13:14:00	03/21/2023 13:37:00	INCIDENT	E8668	Incident 2023-058 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1299 Mission ST	0.38
03/21/2023 18:00:00	03/21/2023 22:00:00	DAYBOOK		Firefighter Training: RT130 Lead Instructor: Young, Scott P	4.00
03/22/2023 08:30:00	03/23/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/22/2023 19:00:00	03/22/2023 22:00:00	DAYBOOK	8600	Attended SMAC Meeting	3.00
03/22/2023 20:43:00	03/22/2023 21:17:00	INCIDENT	E8668	Incident 2023-059 - Emergency medical service, other: Apparatus E8668 responded to 587 11th ST	0.57
03/22/2023 22:16:00	03/22/2023 23:02:00	INCIDENT	8600	Incident 2023-060 - Emergency medical service, other: Apparatus 8600 responded to 969 L ST	0.77
03/23/2023 08:30:00	03/24/2023 08:30:00	DAYBOOK	SMF 1		24.00

Lists the Daily Log items, grouped by Personnel, corresponding to the selected Activity Code and Personnel.



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Doc Id: 1514

Page # 1 of 2

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
03/23/2023 17:00:00	03/23/2023 19:30:00	DAYBOOK	8600		2.50
03/23/2023 18:15:00	03/23/2023 19:23:00	INCIDENT	E8668	Incident 2023-061 - Water & ice-related rescue, other: Apparatus E8668 responded to 8715 N River RD	1.13
03/24/2023 08:30:00	03/25/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/24/2023 08:30:00	03/24/2023 14:00:00	DAYBOOK	E8696	Install new BKM 150 and repair headsets in E8696	5.50
03/24/2023 15:00:00	03/24/2023 15:00:00	DAYBOOK	E8668	E8668 radio out for repairs	0.00
03/24/2023 23:42:00	03/25/2023 00:09:00	INCIDENT	E8696	Incident 2023-062 - Emergency medical service, other: Apparatus E8696 responded to 1383 Verde PL	0.45
03/25/2023 08:30:00	03/26/2023 08:30:00	DAYBOOK	8600		24.00
03/25/2023 22:10:00	03/25/2023 23:28:00	INCIDENT	8600	Incident 2023-063 - Motor vehicle accident with injuries: Apparatus 8600 responded to 15th ST	1.30
03/26/2023 08:30:00	03/27/2023 08:30:00	DAYBOOK	8600		24.00
03/27/2023 08:30:00	03/28/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/28/2023 08:30:00	03/29/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/29/2023 08:30:00	03/30/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/29/2023 12:12:00	03/29/2023 12:28:00	INCIDENT	E8696	Incident 2023-064 - Emergency medical service, other: Apparatus E8696 responded to 6556 Monterey RD	0.27
03/29/2023 13:38:00	03/29/2023 14:11:00	INCIDENT	E8668	Incident 2023-065 - Public service assistance, other: Apparatus E8668 responded to 4300 Vineyard Canyon RD	0.55
03/29/2023 14:37:00	03/29/2023 15:05:00	INCIDENT	E8696	Incident 2023-066 - Emergency medical service, other: Apparatus E8696 responded to 650 Armand AVE	0.47
03/29/2023 18:22:00	03/29/2023 18:47:00	INCIDENT	E8696	Incident 2023-067 - Emergency medical service, other: Apparatus E8696 responded to 650 Benedict ST	0.42
03/29/2023 20:15:00	03/29/2023 20:23:00	INCIDENT	E8696	Incident 2023-068 - Dispatched & cancelled en route: Apparatus E8696 responded to Bldg 4205	0.13
03/30/2023 02:25:00	03/30/2023 02:59:00	INCIDENT	E8696	Incident 2023-069 - Emergency medical service, other: Apparatus E8696 responded to 1920 San Juan Bautista ST	0.57
03/30/2023 08:30:00	03/31/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/30/2023 12:40:00	03/30/2023 13:05:00	INCIDENT	E8696	Incident 2023-070 - Emergency medical service, other: Apparatus E8696 responded to 1884 San Buenaventura WAY	0.42
03/30/2023 13:52:00	03/30/2023 14:23:00	INCIDENT	E8696	Incident 2023-071 - Emergency medical service, other: Apparatus E8696 responded to 1220 L ST	0.52
03/31/2023 08:30:00	04/01/2023 08:30:00	DAYBOOK	SMF 1		24.00
03/31/2023 11:04:00	03/31/2023 11:49:00	INCIDENT	8600	Incident 2023-072 - Hazardous condition, other: Apparatus 8600 responded to 1300 N ST	0.75
03/31/2023 14:52:00	03/31/2023 15:26:00	INCIDENT	E8696	Incident 2023-073 - Emergency medical service, other: Apparatus E8696 responded to 8705 Mission Lane	0.57
03/31/2023 23:05:00	04/01/2023 00:33:00	INCIDENT	8600	Incident 2023-074 - Motor vehicle accident with injuries: Apparatus 8600 responded to 775 Mission ST	1.47
Total Hours for: Young, Scott P					623.83
Total of all Personnel Hours					623.83

Lists the Daily Log items, grouped by Personnel, corresponding to the selected Activity Code and Personnel.



San Miguel Fire Department

San Miguel, CA

This report was generated on 4/10/2023 3:51:34 PM



Effective Response Force Times by Incident for Date Range

Agencies On Scene: All Agencies | Census Tract(s): All Census Tracts | Cities: All Cities | Map Page(s): All Map Pages | Mutual Aid: All Types and None | Primary Action (s) Taken: All Codes | Property Use(s): All Types and None | Response Mode(s): All Response Modes | Shift(s): All Shifts | Zone(s): All Zones | Incident Type(s): All Incident Types | Station(s): All Stations | Complaints Reported by Dispatch: All Complaints Reported by Dispatch | Start Date: 03/01/2023 | End Date: 03/31/2023

Incident Date	Incident #	Losses - Property	Losses - Contents	Alarm Time	Total Personnel - Effective Response	First On Scene Apparatus	Last On Scene Apparatus	Earliest Turnout	Call Processing Time	First Unit Total Response Time	First Unit Travel Time	Total Travel Time Effective Response	Total Response Time Effective Response
03/04/2023	2023-049	0	0	19:34:00	2	8601	8601	04:00	00:00	00:10:00	00:06:00	00:06:00	00:10:00
03/06/2023	2023-051	0	0	15:18:00	3	E8696	E8696	00:00	00:00	00:06:00	00:06:00	00:06:00	00:06:00
03/08/2023	2023-052	0	0	09:16:00	2	E8696	E8696	01:00	00:00	00:07:00	00:06:00	00:06:00	00:07:00
03/15/2023	2023-053	0	0	15:28:00	3	E8696	E8696	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00
03/16/2023	2023-055	0	0	16:41:00	2	E8668	E8668	01:00	00:00	00:02:00	00:01:00	00:01:00	00:02:00
03/19/2023	2023-056	0	0	14:49:00	2	E8668	E8668	05:00	00:00	00:10:00	00:05:00	00:05:00	00:10:00
03/21/2023	2023-057	0	0	10:26:00	3	E8668	E8668	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
03/21/2023	2023-058	0	0	13:14:00	3	E8668	E8668	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
03/22/2023	2023-059	0	0	20:43:00	4	E8668	E8668	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00
03/22/2023	2023-060	0	0	22:16:00	3	8600	8600	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00
03/23/2023	2023-061	0	0	08:15:00	4	E8668	E8668	04:00	00:00	10:09:00	00:05:00	00:05:00	10:09:00
03/24/2023	2023-062	0	0	23:42:00	2	E8696	E8696	04:00	00:00	00:07:00	00:03:00	00:03:00	00:07:00
03/25/2023	2023-063	0	0	22:10:00	4	8600	8600	02:00	00:00	00:06:00	00:04:00	00:04:00	00:06:00
03/29/2023	2023-064	0	0	12:12:00	3	E8696	E8696	02:00	00:00	00:08:00	00:06:00	00:06:00	00:08:00
03/29/2023	2023-065	0	0	13:38:00	3	E8668	E8668	00:00	00:00	00:07:00	00:07:00	00:07:00	00:07:00
03/29/2023	2023-066	0	0	14:37:00	3	E8696	E8696	01:00	00:00	00:03:00	00:02:00	00:02:00	00:03:00
03/29/2023	2023-067	0	0	18:22:00	5	E8696	E8696	04:00	00:00	00:07:00	00:03:00	00:03:00	00:07:00
03/30/2023	2023-069	0	0	02:25:00	3	E8696	E8696	06:00	00:00	00:10:00	00:04:00	00:04:00	00:10:00
03/30/2023	2023-070	0	0	12:40:00	2	E8696	E8696	02:00	00:00	00:04:00	00:02:00	00:02:00	00:04:00
03/30/2023	2023-071	0	0	13:52:00	3	E8696	E8696	01:00	00:00	00:02:00	00:01:00	00:01:00	00:02:00
03/31/2023	2023-072	0	0	11:04:00	3	P8651	P8651	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
03/31/2023	2023-073	0	0	14:52:00	3	E8696	E8696	02:00	00:00	00:05:00	00:03:00	00:03:00	00:05:00
03/31/2023	2023-074	0	0	23:05:00	5	8600	8600	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00

This is a custom report. Only Reviewed Incidents are included. Cancelled Apparatus are excluded. Only apparatus and personnel from the earliest Dispatch Time are included in this report. Travel Time is Enroute Time to Arrive Time. Total Travel Time for the Effective Response Force (ERF) is the difference between the apparatus with the earliest Enroute Time and the apparatus with the last Arrived Time. Total Travel Time for the ERF is calculated from units that were part of the earliest Dispatch Time. Total Response Time for the ERF is earliest Alarm Time to the last Arrive Time.



This is a custom report. Only Reviewed Incidents are included. Cancelled Apparatus are excluded. Only apparatus and personnel from the earliest Dispatch Time are included in this report. Travel Time is Enroute Time to Arrive Time. Total Travel Time for the Effective Response Force (ERF) is the difference between the apparatus with the earliest Enroute Time and the apparatus with the last Arrived Time. Total Travel Time for the ERF is calculated from units that were part of the earliest Dispatch Time. Total Response Time for the ERF is earliest Alarm Time to the last Arrive Time.



San Miguel Fire Department

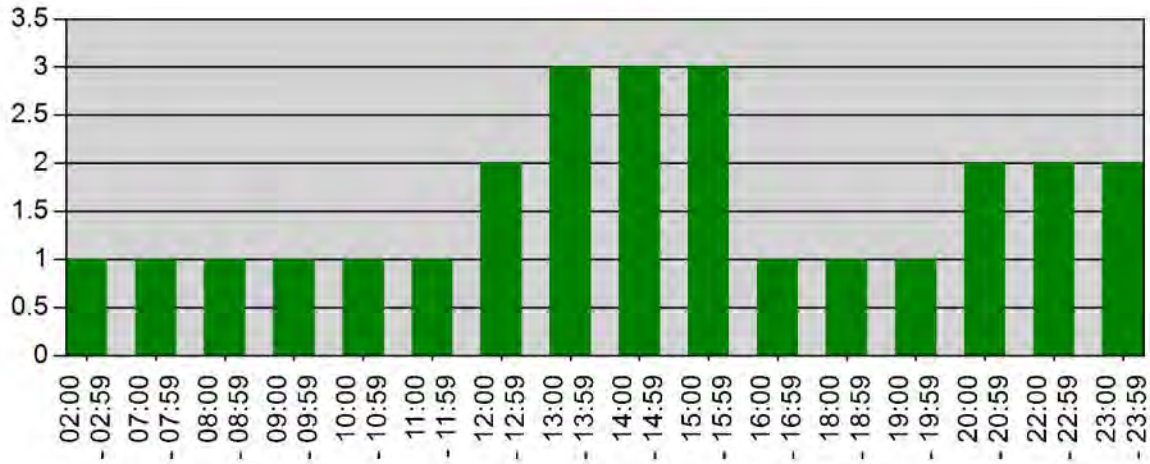
San Miguel, CA

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Incidents by Hour for Zone for Date Range

Zone: All Zones | Start Date: 03/01/2023 | End Date: 03/31/2023



TIME	COUNT
02:00 - 02:59	1
07:00 - 07:59	1
08:00 - 08:59	1
09:00 - 09:59	1
10:00 - 10:59	1
11:00 - 11:59	1
12:00 - 12:59	2
13:00 - 13:59	3
14:00 - 14:59	3
15:00 - 15:59	3
16:00 - 16:59	1
18:00 - 18:59	1
19:00 - 19:59	1
20:00 - 20:59	2
22:00 - 22:59	2
23:00 - 23:59	2

Only REVIEWED incidents included



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Page # 1 of 1

San Miguel Fire Department

San Miguel, CA

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Incidents for Zone for Status for Date Range

Incident Status(s): All Incident Statuses | Zone(s): All Zones | Start Date: 03/01/2023 | End Date: 03/31/2023

INCIDENT NUMBER	INCIDENT TYPE	DATE	INCIDENT STATUS	LOCATION	APPARATUS
Zone: AAE - Auto Aid East					
2023-054	611	03/16/2023	Reviewed	6955 Estrella RD	E8696
2023-061	360	03/23/2023	Reviewed	8715 N River RD	E8668, P8651
AAE - Auto Aid East Incidents: 2					
Zone: AAN - Auto Aid North					
2023-051	413	03/06/2023	Reviewed	S Highway 101 HWY	E8696
AAN - Auto Aid North Incidents: 1					
Zone: AAS - Auto Aid South					
2023-052	321	03/08/2023	Reviewed	S Highway 101 HWY	E8696
2023-056	321	03/19/2023	Reviewed	6556 Monterey RD	E8668
2023-064	320	03/29/2023	Reviewed	6556 Monterey RD	E8696
AAS - Auto Aid South Incidents: 3					
Zone: BOB - Camp Roberts					
2023-068	611	03/29/2023	Reviewed	Bldg 4205	E8696
BOB - Camp Roberts Incidents: 1					
Zone: CBMHP - Casa Blanca Mobile Home Park					
2023-050	611	03/05/2023	Reviewed	1166 Cortez CIR	E8696
CBMHP - Casa Blanca Mobile Home Park Incidents: 1					
Zone: CSD - CSD Limits					
2023-053	463	03/15/2023	Reviewed	S Highway 101 HWY	E8696
2023-057	444	03/21/2023	Reviewed	1502 K ST	E8668
2023-058	321	03/21/2023	Reviewed	1299 Mission ST	E8668
2023-059	320	03/22/2023	Reviewed	587 11th ST	E8668
2023-060	320	03/22/2023	Reviewed	969 L ST	8600, E8668
2023-063	322	03/25/2023	Reviewed	15th ST	8600, E8696
2023-065	550	03/29/2023	Reviewed	4300 Vineyard Canyon RD	E8668
2023-071	320	03/30/2023	Reviewed	1220 L ST	E8696
2023-072	400	03/31/2023	Reviewed	1300 N ST	8600, E8668, P8651
2023-074	322	03/31/2023	Reviewed	775 Mission ST	8600, E8696
CSD - CSD Limits Incidents: 10					
Zone: JZT - Jazzy Town					
2023-055	321	03/16/2023	Reviewed	1323 Verde PL	E8668
JZT - Jazzy Town Incidents: 1					
Zone: MH - Mission Heights					
2023-069	320	03/30/2023	Reviewed	1920 San Juan Bautista ST	E8696

Displays incidents for a given zone and incident status over a given date range. Grouped by Zone.



2023-070	320	03/30/2023	Reviewed	1884 San Buenaventura WAY	E8696
MH - Mission Heights Incidents: 2					
Zone: MM - Mission Meadows					
2023-062	320	03/24/2023	Reviewed	1383 Verde PL	E8696
2023-066	320	03/29/2023	Reviewed	650 Armand AVE	E8696
2023-067	320	03/29/2023	Reviewed	650 Benidect ST	E8696
MM - Mission Meadows Incidents: 3					
Zone: Ter - San Lawerance Terrace					
2023-049	736	03/04/2023	Reviewed	8733 Magdalena ST	8601, E8696
2023-073	320	03/31/2023	Reviewed	8705 Mission Lane	E8696
Ter - San Lawerance Terrace Incidents: 2					

Total Incidents: 26

Displays incidents for a given zone and incident status over a given date range. Grouped by Zone.



San Miguel Fire Department

San Miguel, CA

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Average (Dispatch-Turnout-Response) Times per Zone per Major Incident Type

Start Incident Type: 100 | End Incident Type: 911 | Zone: All Zones | Start Date: 03/01/2023 | End Date: 03/31/2023

Major Incident Type	Response Mode	Avg Travel	Avg Dispatch	Avg TurnOut	Avg Response
Zone: AAE - Auto Aid East					
Rescue & Emergency Medical Service					
	Lights and Sirens	5:00	600:00	4:00	609:00
Zone: AAN - Auto Aid North					
Hazardous Condition (No Fire)					
	Lights and Sirens	6:00	0:00	0:00	6:00
Zone: AAS - Auto Aid South					
Rescue & Emergency Medical Service					
	Lights and Sirens	5:40	0:00	2:40	8:20
Zone: CSD - CSD Limits					
Rescue & Emergency Medical Service					
	Lights and Sirens	2:12	0:00	2:24	4:36
	No Lights or Sirens	0:00	0:00	0:00	0:00
Hazardous Condition (No Fire)					
	Lights and Sirens	0:40	0:00	1:00	1:40
Service Call					
	No Lights or Sirens	7:00	0:00	0:00	7:00
Zone: JZT - Jazzy Town					
Rescue & Emergency Medical Service					
	Lights and Sirens	1:00	0:00	1:00	2:00
Zone: MH - Mission Heights					
Rescue & Emergency Medical Service					
	Lights and Sirens	3:00	0:00	4:00	7:00
Zone: MM - Mission Meadows					
Rescue & Emergency Medical Service					
	Lights and Sirens	2:40	0:00	3:00	5:40
Zone: Ter - San Laverance Terrace					
Rescue & Emergency Medical Service					
	Lights and Sirens	3:00	0:00	2:00	5:00
False Alarm & False Call					
	Lights and Sirens	6:00	0:00	4:00	10:00

CFAI Compliant - Report calculates the average time difference between (ALARM to DISPATCH = Avg Dispatch) and (DISPATCH to ENROUTE = Avg Turnout) and (ALARM to ARRIVAL = Avg Response). Only REVIEWED incidents are included. When no data is provided for ENROUTE times this report makes the assumption it is the same as the Dispatch Time

San Miguel Fire Department

San Miguel, CA

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Average Number of Responding Personnel per Incident Type for Date Range

StartDate: 03/01/2023 | EndDate: 03/31/2023

INCIDENT TYPE	AVG. # PERSONNEL
320 - Emergency medical service, other	3
321 - EMS call, excluding vehicle accident with injury	2
322 - Motor vehicle accident with injuries	4
360 - Water & ice-related rescue, other	4
413 - Oil or other combustible liquid spill	3
444 - Power line down	3
463 - Vehicle accident, general cleanup	3
550 - Public service assistance, other	3
611 - Dispatched & cancelled en route	3
736 - CO detector activation due to malfunction	2

Reviewed Incidents only.



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Page # 1 of 1

San Miguel Fire Department

San Miguel, CA

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Incident Count by Weekday and Hour for Zone for Shift for Date Range

Personnel: All Personnel | Shift(s): All Shifts | Zone: All Zones | Start Date: 03/01/2023 | End Date: 03/31/2023

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00:00	0	0	0	0	0	0	0
01:00	0	0	0	0	0	0	0
02:00	0	0	0	0	1	0	0
03:00	0	0	0	0	0	0	0
04:00	0	0	0	0	0	0	0
05:00	0	0	0	0	0	0	0
06:00	0	0	0	0	0	0	0
07:00	0	0	0	0	1	0	0
08:00	0	0	0	0	1	0	0
09:00	0	0	0	1	0	0	0
10:00	0	0	1	0	0	0	0
11:00	0	0	0	0	0	1	0
12:00	0	0	0	1	1	0	0
13:00	0	0	1	1	1	0	0
14:00	1	0	0	1	0	1	0
15:00	1	1	0	1	0	0	0
16:00	0	0	0	0	1	0	0
17:00	0	0	0	0	0	0	0
18:00	0	0	0	1	0	0	0
19:00	0	0	0	0	0	0	1
20:00	0	0	0	2	0	0	0
21:00	0	0	0	0	0	0	0
22:00	0	0	0	1	0	0	1
23:00	0	0	0	0	0	2	0
Total Responses for Day	2	1	2	9	6	4	2
% of Responses for Day	50.00%	100.00%	50.00%	22.22%	16.67%	50.00%	50.00%
% of Responses for Week	7.69%	3.85%	7.69%	34.62%	23.08%	15.38%	7.69%

Hour	Total per Hour	Percent
00:00	0	0.00%
01:00	0	0.00%
02:00	1	3.85%
03:00	0	0.00%
04:00	0	0.00%
05:00	0	0.00%
06:00	0	0.00%
07:00	1	3.85%
08:00	1	3.85%
09:00	1	3.85%
10:00	1	3.85%
11:00	1	3.85%
12:00	2	7.69%
13:00	3	11.54%
14:00	3	11.54%
15:00	3	11.54%
16:00	1	3.85%
17:00	0	0.00%
18:00	1	3.85%
19:00	1	3.85%
20:00	2	7.69%
21:00	0	0.00%
22:00	2	7.69%
23:00	2	7.69%
Total	26	100.00%

Incident Count by Weekday and Hour for Zone, for Shift and Date Range. Zone information is defined on the Basic Info 3 screen of an incident. Only REVIEWED incidents included. Maximum call volumes for each day are shown with a RED background, and maximum call volumes for each hour are shown with a BLUE background. "% of Responses for Day" indicates the maximum hourly call volume as percentage of total calls for the day of the week. "% of Responses for Week" indicates the total number of calls for the day of the week as a percentage of total calls.

San Miguel Fire Department

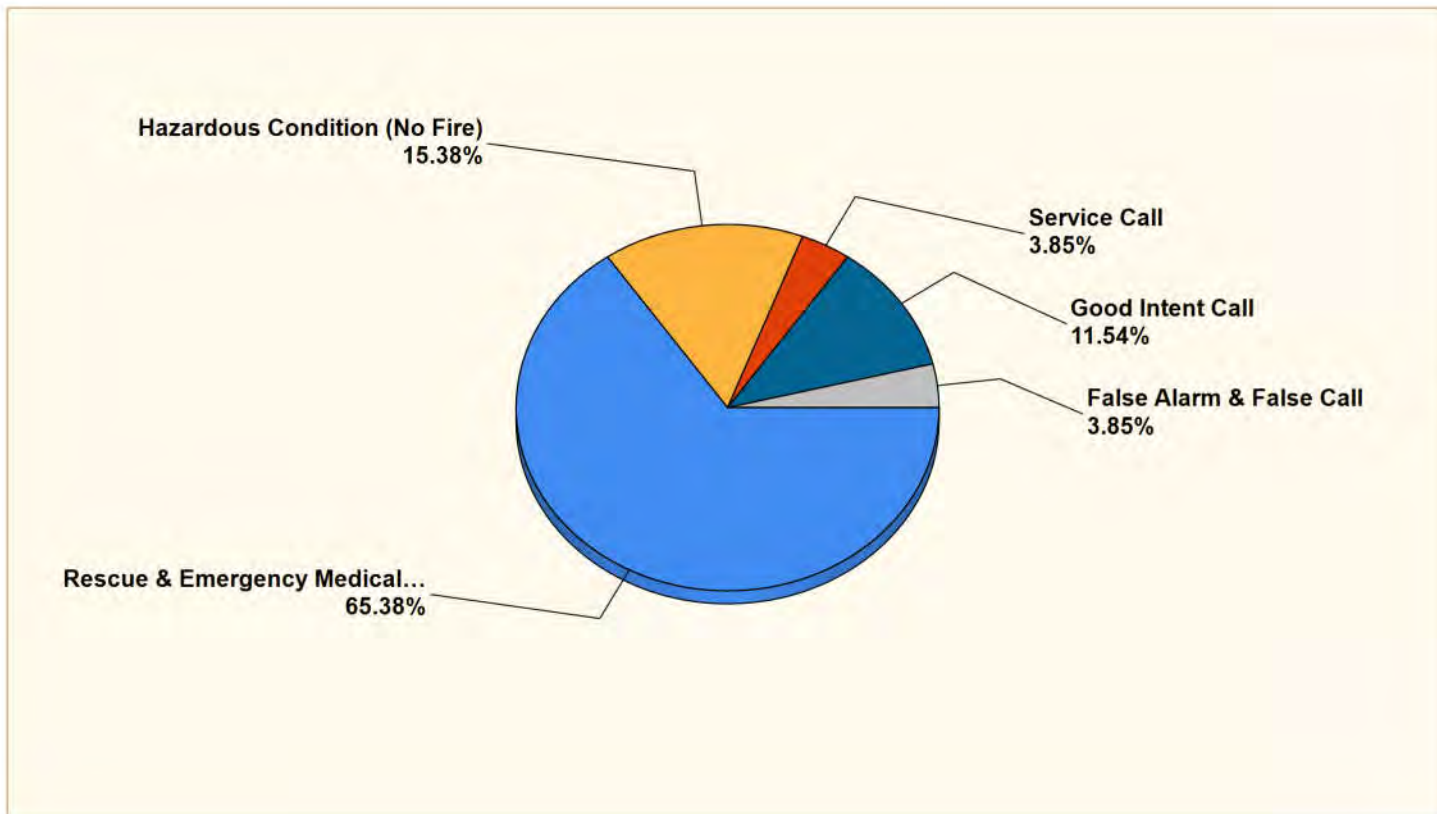
San Miguel, CA

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 03/01/2023 | End Date: 03/31/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Rescue & Emergency Medical Service	17	65.38%
Hazardous Condition (No Fire)	4	15.38%
Service Call	1	3.85%
Good Intent Call	3	11.54%
False Alarm & False Call	1	3.85%
TOTAL	26	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
320 - Emergency medical service, other	10	38.46%
321 - EMS call, excluding vehicle accident with injury	4	15.38%
322 - Motor vehicle accident with injuries	2	7.69%
360 - Water & ice-related rescue, other	1	3.85%
400 - Hazardous condition, other	1	3.85%
413 - Oil or other combustible liquid spill	1	3.85%
444 - Power line down	1	3.85%
463 - Vehicle accident, general cleanup	1	3.85%
550 - Public service assistance, other	1	3.85%
611 - Dispatched & cancelled en route	3	11.54%
736 - CO detector activation due to malfunction	1	3.85%
TOTAL INCIDENTS:	26	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
DIVISION OF CODES AND STANDARDS**

9342 Tech Center Drive, Suite 500, Sacramento, CA 95826
P.O. Box 277820, Sacramento, CA 95827-7820
(800) 952-8356 / TTY (800) 735-2929 / FAX (916) 854-2564
[HCD Website: www.hcd.ca.gov](http://www.hcd.ca.gov)



4/11/2023

Scott Young, Fire Chief
San Miguel Fire
P.O. Box 180
San Miguel, CA 93451

Dear Scott Young:

RE: Confirmation of Assumption of Fire Prevention Code Enforcement

This letter is to confirm receipt of San Miguel Community Services District's (District) letter dated March 23, 2023, to request assumption of fire prevention code enforcement within Mobilehome Parks and Special Occupancy Parks (collectively "Parks") within its jurisdictional boundaries. The request is approved and will be effective April 23, 2023.

The scope of the fire prevention code provisions that shall be enforced by the District in Parks, shall comply with California Health and Safety Code, sections 18691(d) and 18873.5(d), respectively, and title 25 of the California Code of Regulations (T25 CCR), sections 1302(c) and 2302(c), respectively.

Additionally, in accordance with T25 CCR, sections 1302(c)(3) and 2302(c)(3), respectively, the fire district shall notify all Park Operators of the change in enforcement responsibility. Please forward the Department a copy of the notice that is transmitted to Park Operators within the District's jurisdictional boundaries.

If I can provide any additional assistance or if you have any additional questions, please contact me at sarah.mosley@hcd.ca.gov or 916-747-0298.

Sincerely,

Sarah Mosley
Section Chief

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 9.1

SUBJECT: 03-23-2023 Draft Regular Meeting Minutes (Parent)

SUGGESTED ACTION: Receive and File

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent



SAN MIGUEL COMMUNITY SERVICES DISTRICT BOARD OF DIRECTOR & GROUNDWATER SUSTAINABILITY AGENCY

Ward Roney, President Raynette Gregory, Vice-President
 Rod Smiley, Director Owen Davis, Director Anthony Kalvans, Director

**REGULAR MEETING MINUTES
 6:00 P.M. Opened Session then Closed Session
 601 12th Street on 03-23-2023**

1. Call to Order:
 6:04 PM

2. Roll Call: *Ward Roney, Anthony Kalvans, Owen Davis, Rod Smiley*
 ABSENT: *Raynette Gregory*

3. Approval of Regular Meeting Agenda:

Motion By: Anthony Kalvans

Second By: Rod Smiley

Motion: To Table Action Item 7

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

Motion By: Anthony Kalvans

Second By: Rod Smiley

Motion: To Approve all agenda items except Action Item 7

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

4. **Pledge of Allegiance:**
Lead by Director Kalvans
5. **Public Comment and Communications for items not on the agenda:**
Public Comment: None
6. **Special Presentations/Public Hearings/Other:**

1. **PUBLIC HEARING:**

Approve An Ordinance of the San Miguel Community Services District Board of Directors Adopting and Amending the 2022 Edition of the California Fire Code Including Articles, Appendices, Errata, the 2022 Edition of the California Building Code Chapter 7A including all related reference sections, and Local Ordinance 01-2023.

Approve an Ordinance of the San Miguel Community Services District Board of Directors Adopting and Amending the 2022 Edition of the California Fire Code Including Articles, Appendices, Errata, the 2022 Edition of the California Building Code Chapter 7A including all related reference sections, and Local Ordinance 01-2023 now that the 30 day review period has ended.

Director Roney presented item and asked Fire Chief Scott Young to update the Board of Directors on any information received since the first reading at the February 23rd Board Meeting. Fire Chief Scott Young informed the Board that the 30-day review period has ended with no objections received, and explained that this process is done every three years to stay current with Fire, Life, and Safety codes.

Director Roney opened the public comment portion of the Public Hearing

Public Comment: None

Director Roney closed the public comment portion of the Public Hearing

Director Roney opened Board Discussion

Board Comment: None

Director Roney informed the Board that this item would be voted on in the Action Items section of the agenda

7. **Non- District Reports:**

1. **San Luis Obispo County Organizations**

Verbal/Report

Sheriff Manuele gave current call statistics for February 2023; Sheriff station had 1491 calls and 171 of those calls were to San Miguel.

Public Comment: None

Board Comment: Director Roney presented San Luis Obispo County Sheriff Department with a resolution of appreciation, in the search for Kyle Doan from the San Miguel Fire Department. Chief Young left due to emergency call.

2. **Community Service Organizations**

Verbal

San Miguel Firefighters Association, April 22nd Sagebrush Days [San Miguel Firefighters Association - San Miguel Firefighters Association \(smfirefightersassoc.org\)](http://smfirefightersassoc.org)

San Miguel Library: Opened and on April 5th the San Luis Obispo County is sponsoring a

"Touch a Truck" program and will have events everyday of Spring Break [San Miguel Library \(slolibrary.org\)](http://slolibrary.org)

San Miguel Advisory Council: Mike Sanders spoke about the Meeting held on March 22nd, and for more information [San Miguel Advisory Council \(sanmigueladvisorycouncil.com\)](http://sanmigueladvisorycouncil.com)

Fuente De Agua Viva Church: Pastor Mike spoke about upcoming events. Easter eggs hunt after Sunday service, April 29th plant sale, and Harvest event in October. Fuente De Agua Vivais has a service to providing needed furniture called "Love San Miguel" and will have a "Love San Miguel" event in August for back to school supplies.

Mission San Miguel: Secretary Mickey Sanders spoke about the new Rev. Lucas Pantoja and how he has three Fiesta's planned for spring, fall, and late September and look for more events at [Home | Mission San Miguel \(missionsanmiguel.org\)](http://missionsanmiguel.org)

San Miguel Historic Rios Caledonia Adobe: Lynne Schmitz spoke that the Historic Adobe is opened Friday, Saturday, and Sunday from 12 pm to 3 pm and are looking for volunteers. [The Historic Rios-Caledonia Adobe \(historic-rios-caledonia.org\)](http://historic-rios-caledonia.org)

Masonic Lodge: Director Smiley spoke about the Paso Robles Lodge and how they service San Miguel, Atascadero, and Santa Margarita for more info [Masonic Service Association of North America \(msana.com\)](http://msana.com)

Public Comment: None

Board Comment: None

3. **Camp Roberts—Army National Guard**

Verbal

Director Roney asked if there was anyone from Camp Roberts, seeing none voiced that in June they will be having XTCT of around 70k troops and the Camp Roberts Historical Museum is opened Thursday, Friday and Saturday and is free for all to attend. Director Roney reminded everyone that to get to the museum you have to go through the base and will need your registration for the vehicle and ID. For more information: [Home - Camp Roberts Historical Museum \(camprobertshistoricalmuseum.com\)](http://camprobertshistoricalmuseum.com)

Public Comment: None

Board Comment: Board discussed highway signage

8. **Staff & Committee Reports - Receive & File:**

1. **General Manager**

Receive verbal report

General Manager Kelly Dodds spoke about submitting the FEMA application for damages to the "Mission Garden Lift Station" and is waiting to hear back from them. The District has moved Capital Reserve funds per District Investment Policy and will be getting between 4.6% to 5.05% depending on the investment. General Manager Kelly Dodds voiced that all San Miguel Departments have separated investments to aid in tracking and management. San Miguel CSD has approximately 1.3 Million invested, and will be working on setting up along-term retirement liability account later this year. Mr. Dodds explained that he has looked into the request from Director Smiley on signage for service clubs in San Miguel at the gateway sign. It was explained that CalTrans does not permit any clubs or non-traffic related signs in the right of way, and that the existing signage is grandfathered or on private property. General Manager Kelly Dodds voiced that the Paso Basin GSA met on March 16th and approved the annual report, three technical advisory committees, a blending irrigation water supply project, MILR, and expanding the Monitoring network. Mr. Dodds informed the Board of Directors that the Bank is ready for the Directors to physically go in and sign for banking powers, and that the Annual 700 forms are due April 3rd, and to see

the Clerk for any needed information. The District will be have a voting box to drop ballots off at 1765 Bonita Place for the April 18th election.

Board Comment: Director Kalvans spoke about the Caltrans signage and discussed way-finding signage and a central website for the community. Discussion ensued.

Public Comment: Mike Sanders talked about the large sign next to the Fire Station and maybe we could put up club signage at that location.

Lynne Schmitz voiced that there are community signage at the Father Reginald park. Discussion ensued.

Board Comment: Director Kalvans discussed way-finding signage and lighting/landscaping. Director Kalvans would like to talk about this with LAFCO and the Districts Municipal Service Review (MSR) that is being done at this time.

Public Comment: Mike Sanders spoke about the gateway signage and that we should review, and that there has to be some land that in not in the right of way.

2. District Counsel

Receive verbal report

Douglas L White reported that he had nothing to report.

Public Comment: None

Board Comment: None

3. District Utilities

Receive and File

General Manager Kelly Dodds submitted report as written.

Public Comment: None

Board Comment: Director Davis asked about the qualifications of our Water and Wastewater Treatment Operators. General Manager Kelly Dodds informed the Board that the District employs three operator that are all licensed by the State of California to operate the Districts Water and Wastewater facilities.

4. Fire Chief Report

Receive and File

Fire Chief Scott Young was not available due to emergency call out. General Manager asked if anyone had questions about the Fire Chief Report, and that he would get the questions to Chief Young.

Board Comment: None

Public Comment: None

9. Consent Calendar:

1. 02-23-2023 Draft Regular Meeting Minutes (Parent)

Receive and File

Public Comment: Ashley Sangster, San Miguel resident. Spoke about resolutions in the Consent Calendar and voiced that he wanted the minutes to reflect his comments on the Board Handbook item.

Motion By: Rod Smiley

Second By: Anthony Kalvans

Motion: To Approve all Consent Calendar

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

10. Board Action Items:

1. Authorize Staff to prepare and deliver a Notice of Public Hearing to consider increasing solid waste collection rates by 7.4% pursuant to Proposition 218. (Dodds/Kardashian)

Approve RESOLUTION 2023-07 authorizing Staff to prepare and deliver a Notice of Public Hearing to consider increasing all solid waste collection rates by 7.4% pursuant to Proposition 218

Item presented by General Manager Kelly Dodds/Aron Kardahian; to authorize staff to start the process of Proposition 218 for a solid rate increase of 7.4%, in line with Cost of Living.

Board Comment: Director Kalvans thanked San Miguel Garbage and asked if the increase was also due to San Luis Obispo County removing themselves from IWMA, San Miguel Garbage confirmed that he was correct. Director Kalvans asked about street sweeping, and Discussion ensued about the San Luis Obispo County Roads Department and street sweeping.

Director Smiley voiced that he felt that the increase was very conservative.

Public Comment: None

Motion By: Rod Smiley

Second By: Ward Roney

Motion: To Approve Resolution 2023-07

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

2. 2022 California Fire Code, 2022 California Building Code, and Local Ordinance 01-2023 2nd reading. (Young)

2nd Reading and Approval of an Ordinance of the San Miguel Community Services District Board of Directors Adopting and Amending the 2022 Edition of the California Fire Code Including Articles, Appendices, Errata, the 2022 Edition of the California Building Code Section 7A including all related reference sections and Local Ordinance 01-2023.

Fire Chief Young was not present due to emergency call. General Manager Kelly Dodds presented item and explained that this was the second reading of the proposed District Fire Code, and explained that this is the formal adopting portion after the closer of the Public Hearing held 3-23-2023.

Board Comment: None

Public Comment: None

Motion By: Rod Smiley

Second By: Ward Roney

Motion: To Approve

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

3. Notice to HCD for assumption of code enforcement for parks within the the Districts' jurisdiction (Young)

Authorizing the Fire Chief to send the attached letter as notice of the San Miguel Community Services District's ("District") intent to assume fire prevention code enforcement responsibilities for all State-managed mobile home and special occupancy parks within the District's jurisdictional boundaries, pursuant to California Code of Regulations, Title 25, section 1302, and Health & Safety Code section 18691, subdivision (d).

Fire Chief Young was not present due to emergency call. General Manager Kelly Dodds presented item and informed the Board of Directors that the letter presented will officially notify the HCD (Housing Community Development) that the San Miguel Fire Department will be assuming code enforcement for trailer parks within the District boundaries. **Board Comment:** Director Kalvans voiced that this item is a long time coming and feels that Local control is the best.

Director Davis asked about all mobile homes even if they are not in a park. General Manager Kelly Dodds explained that this is only for "parks" that are enforced by the state. Director Davis asked about enforcement of Fire Sprinklers. General Manager Kelly Dodds explained that the Fire Code has specific requirements.

Public Comment: None

Motion By: Rod Smiley

Second By: Anthony Kalvans

Motion: To Authorize

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			

Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

4. 2015 Loan repayment correction for 2021-22 District accounting. (Dodds)

Approve RESOLUTION 2023-15 authorizing an "write off" adjustment to the loan repayment recording for the interfund loan repaid in FY 2015-16.

Item presented by General Manager Kelly Dodds updating the Board that this is a long saga of getting the District audit correct for FY2022-23 final Audit. Mr. Dodds explained that the District Auditor, C.P.A, and Staff all agree that this inter-fund loan has been paid off, and timeline was discussed.

Board Comment: Directors discussed timeline, and had additional questions.

Public Comment: Ashley Sangster, San Miguel resident Spoke and asked if the loan was tabulating the interest when it was entered into the Accounting system, all the other funds where paid to fire, lighting then how does this figure pop up, and last what will be the tax ramifications if this is just written off.

General Manager Kelly Dodds responded to public comment and voiced that the loan interest was done when the inter-fund loan was formally acknowledge and that all funds had been paid back. The District does not file Income Tax or Sales Tax. Discussion ensued.

Motion By: Owen Davis

Second By: Anthony Kalvans

Motion: To Table to an undetermined date

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

5. Financial Reports - February 2023 (Hido)

Review, Discuss and Receive the Enumeration of Financial Reports for February 2023. The Financial Reports are for review and information. After the Audit a final Financial Report will be presented.

Item was presented by Financial Officer Michelle Hido, Pages 85-147 in the board packet, report submitted as written. The Scissor Lift project was completed and came in at 63% of the project's approved budget, presented information about the District's investments, and sources of the District's revenues.

Board Comment: Director Davis voiced that he feels that there is a large fuel expense at the District and wanted to get an itemized fuel expense listed out. Director Davis asked General Manager Kelly Dodds if he could get a expense list for each truck, with fuel and all maintenance information. Financial Officer Michelle Hido explained that on page 107 of the packet in the monthly Expense Report under WEX, those fuel expenses are listed. General Manager explained what the numbers on the vehicles mean, and discussion ensued on the different vendors and where to look in the financial reports. General Manager Kelly

Dodds asked Director Davis to visit the office to go over the vendor invoices, and maintenance logs.

Director Smiley voiced that in his on-boarding as a new director, he met with Mr. Dodds and the vehicles and maintenance services were explained. Director Smiley thanked Kelly for his time.

Director Davis explained that he was pressed for time during his on-boarding as a new director, and was asked again to come by or make an appointment to go over the information.

Public Comment: None

6. Review and approve changes to the Board Handbook. (Dodds, White)

Review and approve RESOLUTION 2023-09 adopting changes to the Board Handbook. Item presented by General Manager Kelly Dodds, explaining that this item was tabled last month, and a true redline was attached.

Board Comment: Director Davis voiced that he still thinks the changes are not necessary. Director Kalvans asked to add a clarification if needed on voice votes, and a two director sponsored resolution. Director Kalvans was fine with District Counsel wording the changes for the Board Handbook revisions.

Public Comment: Ashely Sangster San Miguel resident spoke about the changes made on Chapter 2.G.1- General Manager and that it changed the description of the General Manager's operational standards, and the Government Code was removed, and feels that it should reference the General Managers Job Description. Mr. Sangster voiced that all the Government Codes had been removed and that they are listed in the last portion of the handbook, and that he feels that the change in the Handbook; that Board Packets will not be printed, is not okay.

Motion By: Anthony Kalvans

Second By: Ward Roney

Motion: To Approve Resolution 2013-09 as amended

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Anthony Kalvans	X			
Ward Roney	X			
Owen Davis		X		
Raynette Gregory				X

7. Water and Wastewater Capital Improvement Project (CIP) update. (Dodds)

Approve RESOLUTION 2023-14 adopting the updated Water and Wastewater CIP list to be included in the 2020 Water and Wastewater Master Plan.

Item was tabled at the "Approval of the Regular Meeting Agenda Item"

8. Water, Wastewater, Streetlighting and Solid Waste Will Serve application (Dodds)

Review and approve RESOLUTION 2023-17 adopting revisions to District's Utility Will Serve application, review and inspection fees for Water, Wastewater, Lighting, and Solid Waste

Item presented by General Manager Kelly Dodds explaining that this item is to approve an

updated Will Serve application that was last updated in 2019. The proposed revisions to the Will Serve application clarify what fees cover for specific fee type, and also increase fees for development to cover the cost of providing those review and inspection services. Additional clarification was included to clarify that pass through costs for outside engineering will be billed monthly and that additional inspections will be billed in accordance with the Utility Fee Schedule.

Board Comment: Director Kalvans discussed Planting Plans, Irrigation Plans, Water Demand and/or Well Calculations. General Manager Kelly Dodds explained that the Planting Plans, Irrigation Plans, Wells are all requirements that the County requires in the permit process, and the District works with the County on these requirements. Discussion ensued.

Director Smiley and Roney voiced that they did not want to be redundant. Discussion on growth ensued.

Fire Chief Scott Young voiced that Utilities should add Cannabis to the application.

Public Comment: None

Motion By: Rod Smiley

Second By: Ward Roney

Motion: To Approve Resolution 2023-17 and amend to adding Cannabis

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

9. Revise District Utility Fee Schedule

Approve RESOLUTION 2023-16 adopting a revised fee schedule for water meters, notices and other services and or repair installation services provided by the District

Item presented by General Manager Kelly Dodds explaining to the Board that last time the District Utility Fee Schedule was updated was in April of 2022. This time it is being brought back due to cost increase, material cost increases and employee time to perform the task. Mr. Dodds explained the increasing items.

Board Comment: Director Kalvans discussed recycled water and needing a fee for connecting to the recycled water, when that comes online.

Public Comment: None

Motion By: Rod Smiley

Second By: Anthony Kalvans

Motion: To Approve Resolution 2023-16

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			

Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

10. County parcels that are currently subject to the County Tax Collector’s power to sell due to non-payment of real property Taxes (Dodds)

Discuss and provide direction to staff regarding Parcels that are on the County list subject to the Tax Collector’s power to sell due to non-payment of real property Taxes.

Item presented by General Manager Kelly Dodds explaining on February 22nd the District received a letter from the County of San Luis Obispo with a list of properties that will be up for tax sales, and that there are three properties within San Miguel. General Manager Kelly Dodds informed the Board of Directors that because of the timeline, he did submit the "Notice of Interest" to purchase the three listed properties within San Miguel, at a cost of \$45,700.00

Public Comment: None

Board Comment: Director Roney voiced that he was in agreement with the notice of interest.

Director Kalvans voiced that he thought that it would be a good parcel to have, and would like to use it as a bargaining chip for other properties as a swap.

Director Davis voiced that as he understood it that it is a tax properties and it would go up for bid, and sell to the highest bidder. General Manager Kelly Dodds explained that the District is a Public Agency, and after putting in this Notice of Interest for the properties within the District the County will remove the properties off the list for auction, and they start the process of selling the property to the District. This will come back to the Board if the property sale moves forward.

Public Comment: None

Motion By: Anthony Kalvans

Second By: Ward Roney

Motion: To Authorize pursuing tax lien properties

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

11. Adjourn to San Miguel Community Services District Groundwater Sustainability Agency:
At 8:42 PM

12. Consent Calendar for San Miguel Community Services District Groundwater Sustainability Agency:

Item was presented by General Manager Kelly Dodds, and discussion on Directors not at the last meeting to approve the Minutes from the 10-27-2022 Meeting. Item will be postponed to next meeting.

1. **10-27-2022 Draft Groundwater Sustainability Agency Meeting Minutes (Parent)**
Receive and File

13. Board Action Item for San Miguel Community Services District Groundwater Sustainability Agency:

1. **Receive and file the Water Year 2022 (October 1, 2021 through September 30, 2022) GSP Annual Report for the Paso Robles Sub basin.**

Receive and file the Paso Robles Sub basin Water Year 2022 Annual Report, which was prepared by GSI Water Solutions, Inc., for submission to the Department of Water Resources (DWR) by the April 1, 2023 deadline, and authorize the SLO County Director of Groundwater sustainability, or designee, to submit the Water Year 2022 GSP Annual Report.

Item presented by General Manager Kelly Dodds explaining that at the March 16th Paso Basin Cooperative Committee Meeting the Water Year 2022 GSP Annual report for Paso Robles Sub Basin was approved for submission to the Department of Water Resources by the April 1st deadline. Discussion on any changes ensued, and General Manager Kelly Dodds asked for San Miguel Board of Directors to officially receive and file the annual report.

Board Comment: Director Davis voiced that this was for last year and this year he feels that the area is no longer in a drought. Discussion ensued on why that is not a true statement.

Director Kalvans talked about groundwater demand, and voiced that in the San Miguel data shows that there are large water users in our area, that use more water than the town.

Public Comment: None

Motion By: Rod Smiley

Second By: Anthony Kalvans

Motion: To Receive and File

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

2. **Authorize letter of support for County of San Luis Obispo GSA Grant**

Authorize the Board President to sign and send a letter of support for the County of San Luis Obispo (County GSA) application for a \$8.89 million block grant from the Department of Conservation Multibenefit Land Repurposing Program to fund the Paso Robles Groundwater Subbasin Multibenefit Irrigated Lands Repurposing Program (MILR).

Item presented by General Manager Kelly Dodds explaining that this item is to send a letter of support for the County GSA to apply for a block grant. The District has no liability in doing this, if the County receives the grant the District will work with the County to have a meaningful program.

Public Comment: None

Board Comment: Director Davis voiced that he was hopeful that small farmers will be able to start pumping water.

Motion By: Rod Smiley

Second By: Owen Davis

Motion: To Authorize letter of support

Board Members	Ayes	Noes	Abstain	Absent
Rod Smiley	X			
Owen Davis	X			
Anthony Kalvans	X			
Ward Roney	X			
Raynette Gregory				X

- 14. **Reconvene to the San Miguel Community Services District Board of Directors Meeting:**
Adjourn the San Miguel Groundwater Sustainability Agency Meeting and reconvene to the San Miguel Community Services District Board of Directors Meeting at 8:59 PM

- 15. **Board Comment:**
Director Kalvans voiced that he would like staff to find out about Street Sweeping in San Miguel and have an RFP for a Capital improvements for Solid Waste and Landscaping. Director Kalvans voiced that at the Advisory Council meeting it was asked if the CSD could look into having a partnership with San Luis Obispo County for landscaping and parks, and would like to have a discussion or official statement from the Board of Directors.
Director Davis voiced that Director Kalvans was at the Advisory Council Meeting and spoke as public.
Fire Chief Scott Young asked if there was any questions on the Fire Chiefs report after returning from emergency call out. Director Roney explained that there was no questions or comments from the public.

- 16. **Adjourn to Closed Session/Closed Session Agenda:**

Public Comment: None

Adjournment to closed session: 9:02 PM

- 1. **CONFERENCE WITH LABOR NEGOTIATORS**

Agency designated representative: Douglas L. White, General Counsel

Unrepresented Employee: General Manager

Discussion

- 17. **Report out of Closed Session:**
Nothing to report from closed session

- 18. **Adjournment to Next Regular Meeting:**
At 9:52 PM

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.1

SUBJECT: Fiscal Year 2021-22 District Financial Audit Report

SUGGESTED ACTION: Approve **Resolution No. 2023-02** accepting and approving the Independent Auditor’s Report and Financial Statements for FY 2021-22 and authorizing the filing of this audit with the State of California and County of San Luis Obispo County Clerk’s office.

DISCUSSION:

Moss, Levy & Hartzheim LLP was hired, through an RFP, to complete the Fiscal Year 2021-2022 Audit as the District’s Independent Auditor to prepare the annual Audit Report and Financial Statements.

FISCAL IMPACT:

None as Moss, Levy & Hartzheim LLP is currently under contract to perform Audit services for the FY 2021-22 (Present), FY 2022-23, and FY2023-24 Audits, there is no additional cost associated with approving this Audit over the contracted amount.

PREPARED BY: Michelle Hido



RESOLUTION NO. 2023-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT ACCEPTING AND APPROVING THE
INDEPENDENT AUDITOR REPORT ON DISTRICT'S FY 2021-22 FINANCIAL
STATEMENTS**

WHEREAS, the San Miguel Community Services District (“District”) is a community services district duly formed under California Government Code §61000 et. seq. to provide community services within the District’s service area, including water, lighting, solid waste, sewer and fire protection services; and

WHEREAS, Government Code §61118 et. seq. establishes procedures for the adoption of Audits for community services districts and financial accounting and cash accounts in accordance with generally accepted governmental accounting standards and practices; and

WHEREAS, the Board of Directors (“Directors”) of the District has reviewed and accepted the Independent Auditor’s Report on the District’s Financial Statements.

NOW, THEREFORE, BE IT RESOLVED that the Directors hereby accepts and approves the Independent Auditor’s Report for the FY 2021-22 Financial Statement of the District and authorize filing the Audit with the appropriate County and State offices.

On the motion of Director _____, Seconded by Director _____ and on the following roll call vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINING:**
- VACANCY:**

The foregoing Resolution is hereby passed and adopted this 27th day of April 2023.

Ward Roney, Board President
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

Kelly Dodds, General Manager

Douglas L. White, District General Counsel

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

TABLE OF CONTENTS

	<u>Page</u>
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements	
Statement of Net Position	3
Statement of Activities.....	4
Fund Financial Statements	
Balance Sheet – Governmental Funds	6
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds.....	9
Statement of Net Position – Proprietary Funds	10
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds.....	11
Statement of Cash Flows – Proprietary Funds	12
Notes to Basic Financial Statements	14

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Fire Fund.....	33
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Street Lighting Fund	34
Schedule of Changes in the OPEB Liability and Related Ratios	35
Schedule of OPEB Contributions	36
Schedule of Proportionate Share of Net Pension Liability	37
Schedule of Pension Contributions	38

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Directors of San Miguel Community Services District
San Miguel, California

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the San Miguel Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the San Miguel Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Miguel Community Services District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basis 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated April 7, 2023, on our consideration of the San Miguel Community Services 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.

Moss, Renz & Halverson LLP

Santa Maria, California
April 7, 2023

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 1,773,064	\$ 3,483,366	\$ 5,256,430
Cash in escrow	164,324		164,324
Accounts receivable, net	25,079	192,322	217,401
Interest receivable	624		624
Deposits	107,055		107,055
Capital assets:			
Non Depreciable:			
Land	76,926	301,889	378,815
Construction in progress	4,378	596,780	601,158
Depreciable:			
Buildings, structures, and improvements	499,610	9,033,020	9,532,630
Equipment	1,538,989	753,799	2,292,788
Accumulated depreciation	(1,424,818)	(4,283,949)	(5,708,767)
Total assets	<u>2,765,231</u>	<u>10,077,227</u>	<u>12,842,458</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	26,879	107,520	134,399
Deferred OPEB	19,510	78,042	97,552
Total deferred outflows of resources	<u>46,389</u>	<u>185,562</u>	<u>231,951</u>
LIABILITIES			
Accounts payable	7,547	21,871	29,418
Accrued liabilities	7,071	15,816	22,887
Accrued interest payable	13,132	20,087	33,219
Deposits		19,396	19,396
Noncurrent liabilities:			
Due within one year	60,510	74,009	134,519
Due in more than one year	675,713	1,503,990	2,179,703
Total liabilities	<u>763,973</u>	<u>1,655,169</u>	<u>2,419,142</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	21,274	85,098	106,372
Deferred OPEB	6,020	24,082	30,102
Total deferred inflows of resources	<u>27,294</u>	<u>109,180</u>	<u>136,474</u>
NET POSITION			
Net investment in capital assets	329,223	5,216,689	5,545,912
Restricted for:			
Fire and emergency services	1,063,867		1,063,867
Street lighting	720,282		720,282
Capital expansion		1,409,982	1,409,982
Capital project	271,379	201,234	472,613
Debt service		77,836	77,836
Unrestricted	(364,398)	1,592,699	1,228,301
Total net position	<u>\$ 2,020,353</u>	<u>\$ 8,498,440</u>	<u>\$ 10,518,793</u>

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>
Governmental activities:				
Public safety	\$ 566,458	\$ 11,215	\$ 167,590	\$ -
Street lighting	56,095	200	12	
Depreciation (unallocated)	98,388			
Total governmental activities	720,941	11,415	167,602	
Business-type activities:				
Water	1,060,659	974,138		17,773
Wastewater treatment project	756,756	1,195,295		60,244
Total business-type activities	1,817,415	2,169,433		78,017
Total governmental	\$ 2,538,356	\$ 2,180,848	\$ 167,602	\$ 78,017

General Revenues:

Taxes:

Property

Investment income

Gain/(loss) on disposal of capital assets

Other general revenues

Total general revenues

Change in net position

Net position - beginning of fiscal year

Net position - end of fiscal year

The notes to basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (387,653)	\$ -	\$ (387,653)
(55,883)		(55,883)
(98,388)		(98,388)
<u>(541,924)</u>		<u>(541,924)</u>
	(68,748)	(68,748)
	498,783	498,783
	<u>430,035</u>	<u>430,035</u>
(541,924)	430,035	(111,889)
535,249	226,765	762,014
(755)	18,087	17,332
53,000		53,000
389	19,780	20,169
<u>587,883</u>	<u>264,632</u>	<u>852,515</u>
45,959	694,667	740,626
<u>1,974,394</u>	<u>7,803,773</u>	<u>9,778,167</u>
<u>\$ 2,020,353</u>	<u>\$ 8,498,440</u>	<u>\$ 10,518,793</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2022

	Special Revenue Funds		
	Fire Fund	Street Lighting Fund	Totals
ASSETS			
Cash and investments	\$ 1,057,089	\$ 715,975	\$ 1,773,064
Cash in escrow	164,324		164,324
Accounts receivable	20,454	4,625	25,079
Interest receivable		624	624
Deposits	107,055		107,055
Total assets	\$ 1,348,922	\$ 721,224	\$ 2,070,146
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,025	\$ 522	\$ 7,547
Accrued liabilities	6,651	420	7,071
Total liabilities	13,676	942	14,618
Fund Balances:			
Restricted:			
Fire and emergency services	1,063,867		1,063,867
Modular building project	271,379		271,379
Street lighting		720,282	720,282
Total fund balances	1,335,246	720,282	2,055,528
Total liabilities and fund balances	\$ 1,348,922	\$ 721,224	\$ 2,070,146

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances - governmental funds \$ 2,055,528

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	2,119,903	
Accumulated depreciation		<u>(1,424,818)</u>	
Net			695,085

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated absences payable	\$	7,229	
Capital lease		637,241	
Other post employment benefits obligation		67,383	
Net pension liability		<u>24,370</u>	
Total			(736,223)

In governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In government-wide statement of net position, it is recognized in the period that is incurred. (13,132)

Deferred outflows and inflows relating to pensions and OPEB: In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported.

Deferred inflows of resources relating to pensions	\$	(21,274)	
Deferred inflows of resources relating to OPEB		(6,020)	
Deferred outflows of resources relating to pensions		26,879	
Deferred outflows of resources relating to OPEB		<u>19,510</u>	
			<u>19,095</u>

Total net position - governmental activities \$ 2,020,353

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds		
	Fire Fund	Street Lighting Fund	Totals
Revenues:			
Property taxes	\$ 413,538	\$ 121,711	\$ 535,249
Service charges and fees	11,215	200	11,415
Mutual aid	167,452		167,452
Grants	138	12	150
Investment income	6,308	(7,063)	(755)
Miscellaneous income	362	27	389
Total revenues	599,013	114,887	713,900
Expenditures:			
Salaries and wages	300,671	13,103	313,774
Payroll taxes and benefits	29,311	4,488	33,799
Workers compensation	8,735	350	9,085
Maintenance and repairs	42,822	5,705	48,527
Miscellaneous	21,682	985	22,667
Office supplies and expense	6,165	630	6,795
Supplies	32,367	1,655	34,022
Professional services	49,063	3,768	52,831
Dues, permits, and fees	15,079	224	15,303
Communications	27,250	1,285	28,535
Employee travel and training	9,239	220	9,459
Utilities	3,723	23,385	27,108
Bank fees	7	1	8
Debt Service:			
Principal	34,208		34,208
Interest	12,875		12,875
Total expenditures	593,197	55,799	648,996
Excess of revenues over (under) expenditures	5,816	59,088	64,904
Other financing sources (uses):			
Proceeds from capital lease	274,379		274,379
Proceeds from sale of capital asset	53,000		53,000
Total other financing sources (uses)	327,379		327,379
Change in fund balances	333,195	59,088	392,283
Fund balances - July 1, 2021	1,002,051	661,194	1,663,245
Fund balances - June 30, 2022	\$ 1,335,246	\$ 720,282	\$ 2,055,528

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Total net change in fund balances - governmental funds	\$ 392,283
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$0 is less than depreciation expense \$(98,388) in the period.	(98,388)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation used exceeded the amounts earned by \$632.	632
In governmental funds, proceeds from a lease purchase are recognized as other financing sources. In the government-wide statements, proceeds from a lease purchase are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from the lease purchase was:	(274,379)
In governmental funds, interest in long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(689)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	34,208
In the statement of activities, other postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(8,890)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:	1,182
Changes in net position - governmental activities	<u>\$ 45,959</u>

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2022

	Wastewater Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 2,801,376	\$ 681,990	\$ 3,483,366
Accounts receivable, net	106,009	86,313	192,322
Due from other funds	44,669		44,669
Total current assets	<u>2,952,054</u>	<u>768,303</u>	<u>3,720,357</u>
Noncurrent assets:			
Land	282,660	19,229	301,889
Construction in progress	596,780		596,780
Depreciable capital assets, net of accumulated depreciation	1,025,650	4,477,220	5,502,870
Total noncurrent assets	<u>1,905,090</u>	<u>4,496,449</u>	<u>6,401,539</u>
Total assets	<u>4,857,144</u>	<u>5,264,752</u>	<u>10,121,896</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	53,760	53,760	107,520
Deferred OPEB	39,021	39,021	78,042
Total deferred outflows of resources	<u>92,781</u>	<u>92,781</u>	<u>185,562</u>
LIABILITIES			
Current liabilities:			
Accounts payable	12,476	9,395	21,871
Accrued liabilities	6,790	9,026	15,816
Accrued interest payable		20,087	20,087
Deposits payable	8,932	10,464	19,396
Due to other funds		44,669	44,669
Compensated absences - current portion	3,570	4,269	7,839
Note payable - current portion		45,173	45,173
Bond payable - current portion		20,997	20,997
Total current liabilities	<u>31,768</u>	<u>164,080</u>	<u>195,848</u>
Noncurrent liabilities:			
Compensated absences	8,331	9,959	18,290
Note payable		94,552	94,552
OPEB payable	134,768	134,768	269,536
Bond payable		1,024,128	1,024,128
Net pension liability	48,742	48,742	97,484
Total noncurrent liabilities	<u>191,841</u>	<u>1,312,149</u>	<u>1,503,990</u>
Total liabilities	<u>223,609</u>	<u>1,476,229</u>	<u>1,699,838</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	42,549	42,549	85,098
Deferred OPEB	12,041	12,041	24,082
Total deferred inflows of resources	<u>54,590</u>	<u>54,590</u>	<u>109,180</u>
NET POSITION			
Net investment in capital assets	1,905,090	3,311,599	5,216,689
Restricted for debt service		77,836	77,836
Restricted for capital project		201,234	201,234
Restricted for capital expansion	491,642	918,340	1,409,982
Unrestricted (deficit)	2,274,994	(682,295)	1,592,699
Total net position	<u>\$ 4,671,726</u>	<u>\$ 3,826,714</u>	<u>\$ 8,498,440</u>

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2022

	Wastewater Fund	Water Fund	Totals
Operating Revenues:			
Utility	\$ 1,195,295	\$ 974,138	\$ 2,169,433
Total operating revenues	<u>1,195,295</u>	<u>974,138</u>	<u>2,169,433</u>
Operating Expenses:			
Salaries and wages	222,179	273,042	495,221
Payroll taxes and benefits	82,456	95,911	178,367
Workers compensation	8,428	8,131	16,559
Maintenance and repairs	80,726	124,703	205,429
Miscellaneous	14,858	23,280	38,138
Office supplies and expense	5,754	6,000	11,754
Supplies	30,848	40,898	71,746
Professional services	91,830	142,612	234,442
Dues, permits, and fees	56,709	10,885	67,594
Communications	7,605	4,651	12,256
Employee travel and training	944	591	1,535
Utilities	79,959	48,307	128,266
Bank fees	14	15	29
Depreciation	74,446	198,556	273,002
Total operating expenses	<u>756,756</u>	<u>977,582</u>	<u>1,734,338</u>
Operating profit (loss)	<u>438,539</u>	<u>(3,444)</u>	<u>435,095</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	177,785	48,980	226,765
Investment income	9,562	8,525	18,087
Other non-operating revenue	16,121	3,659	19,780
Loss on disposal of capital assets		(32,495)	(32,495)
Interest expense		(50,582)	(50,582)
Total non-operating revenues (expenses)	<u>203,468</u>	<u>(21,913)</u>	<u>181,555</u>
Capital Contributions:			
Intergovernmental revenues	47,211	4,518	51,729
Connection fees	13,033	13,255	26,288
Total capital contributions	<u>60,244</u>	<u>17,773</u>	<u>78,017</u>
Change in net position	702,251	(7,584)	694,667
Net position - July 1, 2021	<u>3,969,475</u>	<u>3,834,298</u>	<u>7,803,773</u>
Net position - June 30, 2022	<u>\$ 4,671,726</u>	<u>\$ 3,826,714</u>	<u>\$ 8,498,440</u>

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2022

	Wastewater Fund	Water Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 1,193,559	\$ 975,387	\$ 2,168,946
Payments to suppliers	(492,402)	(555,890)	(1,048,292)
Payments to employees	(198,592)	(248,601)	(447,193)
Net cash provided by operating activities	<u>502,565</u>	<u>170,896</u>	<u>673,461</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(261,918)	(180,711)	(442,629)
Capital contributions	60,244	17,773	78,017
Principal paid on capital debt		(63,984)	(63,984)
Interest paid on capital debt		(51,273)	(51,273)
Net cash used by capital and related financing activities	<u>(201,674)</u>	<u>(278,195)</u>	<u>(479,869)</u>
Cash Flows from Noncapital Financing Activities:			
Property taxes and assessments	177,785	48,980	226,765
Other revenue	16,121	3,659	19,780
Net cash provided by noncapital financing activities	<u>193,906</u>	<u>52,639</u>	<u>246,545</u>
Cash Flows From Investing Activities:			
Interest income	9,560	8,527	18,087
Net cash provided by investing activities	<u>9,560</u>	<u>8,527</u>	<u>18,087</u>
Net increase (decrease) in cash and cash equivalents	504,357	(46,133)	458,224
Cash and cash equivalents - July 1, 2021	<u>2,297,019</u>	<u>728,123</u>	<u>3,025,142</u>
Cash and cash equivalents - June 30, 2022	<u>\$ 2,801,376</u>	<u>\$ 681,990</u>	<u>\$ 3,483,366</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 2,801,376</u>	<u>\$ 681,990</u>	<u>\$ 3,483,366</u>

(Continued)

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2022

	Wastewater Fund	Water Fund	Totals
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 438,539	\$ (3,444)	\$ 435,095
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation expense	74,446	198,556	273,002
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(2,708)	260	(2,448)
Deferred outflows- pension	(3,788)	(3,788)	(7,576)
Deferred outflows- OPEB	(22,790)	(22,790)	(45,580)
Accounts payable	(32,271)	(49,906)	(82,177)
Accrued liabilities	3,908	5,696	9,604
Deposits	972	989	1,961
Compensated absences	2,812	1,878	4,690
OPEB payable	42,929	42,929	85,858
Net pension liability	(39,866)	(39,866)	(79,732)
Deferred inflows- pension	41,291	41,291	82,582
Deferred inflows- OPEB	(909)	(909)	(1,818)
Net cash provided by operating activities	<u>\$ 502,565</u>	<u>\$ 170,896</u>	<u>\$ 673,461</u>

(Concluded)

The notes to basic financial statements are an integral part of this statement.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

The San Miguel Community Services District (District) is a multi-purpose special district established on February 1, 2000, by the consolidation of the San Miguel Fire Protection District, which was established in 1941, the Water Works District #1, and the San Miguel Lighting District. The San Miguel Sanitation District was dissolved in April 2001 and incorporated into the San Miguel Community Services District. The District is a political subdivision of the State of California and operates under a Board of Directors- Manager form of government. The District provides fire protection, street lighting, water, wastewater, solid waste, and general administrative services.

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

B. Basis of Presentation

Fund Financial Statements:

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column.

Major Funds

The District reported the following major governmental funds in the accompanying financial statements:

Fire Fund - This fund accounts for activities of the Fire Station. The fire department provides fire suppression, emergency paramedic services, and fire prevention including public education.

Street Lighting Fund – The fund accounts for activities for the maintenance of the street lights in San Miguel.

The District reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the District's water distribution system. The water department is responsible for the operation and maintenance of five groundwater supply wells providing treatment, monitoring, and distribution services.

Wastewater Fund – This fund accounts for the operation and maintenance of the District's wastewater system.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of fiscal year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest, and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Property Taxes

The County levies, bills, and collects property taxes and special assessments for the District. Property taxes levied are recorded as revenue in the fiscal year of levy, due to the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, excluding unitary tax (whether paid or unpaid). The County remits tax monies to the District every month and twice a month in December and April. The final amount which is "teetered" is remitted in August each year.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Property valuations are established by the Assessor of the County for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

The District pools the cash of all funds, except for monies that are reserved for specific purposes. The cash and investments balance in each fund represents that fund's equity share of the District's cash and investment pool.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The District's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from Securities and Exchange Commission (SEC) registered securities exchanges or NASDAQ dealers. The County Treasurer of San Luis Obispo County determines the fair value of their portfolio quarterly and reports a factor to the District. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the District has defined cash and cash equivalents to be change and petty cash funds, equity in the District's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

F. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at fiscal year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities may include sales taxes, property taxes, grants, and other fees, if any. Business-type activities report utilities as their major receivables.

In the fund financial statements, material receivables in governmental funds may include revenue accruals such as franchise tax, grants, service charges and other similar intergovernmental revenues that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned and if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at fiscal year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables.

G. Prepaid Expenses

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted Assets

Funds that are under the control of external parties are restricted.

I. Capital Assets

The accounting treatment over property, plant, and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations. The presentation and recording of governmental assets are described below.

Government-Wide Statements

In the government-wide financial statements, capital assets with a historical cost of \$5,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, if any, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Improvements other than buildings	5-25 years
Equipment and systems	5-30 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are capitalized when purchased.

J. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation can accrue no more than a maximum of two times the employees' annual entitlement to vacation pay. Upon termination, all accumulated vacation hours can be paid for the regular employees. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing source, and the proprietary fund types report long-term debt and other long-term obligations as liabilities.

L. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 9 and Note 10 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 9 and Note 10 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

Following is a description of the three basic types of interfund transactions that can be made during the fiscal year and the related accounting policies:

1. Interfund services provided and used - transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and a reduction of expenditures in the receiving fund.
3. Transfers - all interfund transactions which allocate resources from one fund to another fund. These transactions are recorded as transfers in and out.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

GASB Statement No. 63 requires that the difference between assets and the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is *net investment in capital assets* consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. *Restricted net position* is the portion of the net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. *Unrestricted net position* consists of net position that does not meet the definition of net investments in capital assets or restricted net position.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions, or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CALPERS) (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CALPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Use of Estimates

The financial statements have been prepared in accordance with principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from these amounts.

S. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2022, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 1,257,961
Cash in escrow account	164,324
Cash in money market account	3,766,998
Cash and investments with County of San Luis Obispo	77,836
Investments	<u>153,635</u>
Total	<u>\$ 5,420,754</u>

Cash and investments listed above are presented on the accompanying basic financial statements, as follows:

Cash and investments	\$ 5,256,430
Cash in escrow	<u>164,324</u>
Total	<u>\$ 5,420,754</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2022:

Investments by fair value level	<u>Fair Value Measurement Using</u>		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificate of deposit	\$ 139,375	\$ 139,375	\$ -
San Luis Obispo County Investment Pool	<u>77,836</u>	<u>77,836</u>	<u>77,836</u>
Total investments measured at fair value	<u>217,211</u>	<u>\$ 139,375</u>	<u>\$ -</u>

Investments measured at amortized cost

Money market funds	<u>14,260</u>
Total Investments	<u>\$ 231,471</u>

Investments of the District are governed by the California Government Code and by the District's investment policy. The General Manager of the District acts as the District Finance Officer and Treasurer who is tasked to perform investment functions in accordance with the investment policy. The objectives of the policy are safety, liquidity, yield, and compliance with State and Federal laws and regulations.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments of the District as of June 30, 2022

The table below identifies the investment types the District has that are authorized for the District by the California Government Code or the District's investment policy, where more restrictive, that addresses interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	5%
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper	270 days	25-40%	None
Negotiable Certificates of Deposit	5 years	30%	5%
Non-negotiable Certificates of Deposit	5 years	\$250,000	None
Medium-Term Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	None
Local Agency Investment Fund	N/A	None	\$75,000,000

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2022:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Negotiable certificates of deposit	\$ 139,375	\$ -	\$ 139,375	\$ -	\$ -
Money market funds	14,260	14,260			
San Luis Obispo County Investment Pool	77,836	77,836			
	<u>\$ 231,471</u>	<u>\$ 92,096</u>	<u>\$ 139,375</u>	<u>\$ -</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The District has no investments that are highly sensitive to interest rate fluctuations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2022 for each investment type.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>			
			<u>AAA</u>	<u>AA+</u>	<u>AA-</u>	<u>Not Rated</u>
			Negotiable certificates of deposit	\$ 139,375	N/A	\$ -
Money market funds	14,260	N/A				14,260
San Luis Obispo County Investment Pool	77,836	N/A				77,836
	<u>\$ 231,471</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,471</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments is as follows:

>5% issuer:

<u>Investment Type</u>	<u>Reported Amount</u>
Negotiable certificates of deposit	\$ 139,375

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000 by the FDIC.

At June 30, 2022, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

NOTE 3 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2022, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Proprietary Funds:		
Wastewater Fund	\$ 44,669	\$ -
Water Fund	<u> </u>	<u>44,669</u>
Totals	<u>\$ 44,669</u>	<u>\$ 44,669</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
Capital assets not being depreciated				
Land	\$ 76,926	\$ -	\$ -	\$ 76,926
Construction in progress	4,378			4,378
Total capital assets not being depreciated	<u>\$ 81,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,304</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 499,610	\$ -	\$ -	\$ 499,610
Equipment	1,741,789		202,800	1,538,989
Total capital assets being depreciated	<u>2,241,399</u>		<u>202,800</u>	<u>2,038,599</u>
Less accumulated depreciation	1,529,230	98,388	202,800	1,424,818
Total capital assets being depreciated, net	<u>\$ 712,169</u>	<u>\$ (98,388)</u>	<u>\$ -</u>	<u>\$ 613,781</u>
Net capital assets	<u>\$ 793,473</u>	<u>\$ (98,388)</u>	<u>\$ -</u>	<u>\$ 695,085</u>

Business-type activities:

	Balance at July 1, 2021	Additions	Deletions	Transfers	Balance at June 30, 2022
Capital assets not being depreciated					
Land	\$ 301,889	\$ -	\$ -	\$ -	\$ 301,889
Construction in progress	426,458	413,543	32,495	(210,726)	596,780
Total capital assets not being depreciated	<u>\$ 728,347</u>	<u>\$ 413,543</u>	<u>\$ 32,495</u>	<u>\$ (210,726)</u>	<u>\$ 898,669</u>
Capital assets being depreciated					
Building and improvements	\$ 8,822,294	\$ -	\$ -	\$ 210,726	\$ 9,033,020
Plant and equipment	724,713	29,086			753,799
Total capital assets being depreciated	<u>9,547,007</u>	<u>29,086</u>		<u>210,726</u>	<u>9,786,819</u>
Less accumulated depreciation	4,010,947	273,002			4,283,949
Total capital assets being depreciated, net	<u>\$ 5,536,060</u>	<u>\$ (243,916)</u>	<u>\$ -</u>	<u>\$ 210,726</u>	<u>\$ 5,502,870</u>
Net capital assets	<u>\$ 6,264,407</u>	<u>\$ 169,627</u>	<u>\$ 32,495</u>	<u>\$ -</u>	<u>\$ 6,401,539</u>

Governmental Activities:

 Unallocated \$ 98,388

Total governmental activities depreciation expense \$ 98,388

Business-type Activities:

 Water services \$ 198,556

 Wastewater services 74,446

Total business-type activities depreciation expense \$ 273,002

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2022:

	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022	Current Portion
Governmental Activities:					
Compensated Absences	\$ 7,861	\$ 5,789	\$ 6,421	\$ 7,229	\$ 2,169
Lease payable	397,070	274,379	34,208	637,241	58,340
Other Post Employment Benefits Obligation	45,916	21,467		67,383	
Net Pension Liability	44,304		19,934	24,370	
Total Governmental Activities	\$ 495,151	\$ 301,635	\$ 60,563	\$ 736,223	\$ 60,509
Business-Type Activities:					
Compensated Absences	\$ 21,439	\$ 23,517	\$ 18,827	\$ 26,129	\$ 7,839
Notes Payable	183,592		43,867	139,725	45,173
Bonds Payable	1,065,242		20,117	1,045,125	20,997
Other Post Employment Benefits Obligation	183,678	85,858		269,536	
Net Pension Liability	177,216		79,732	97,484	
Total Business-Type Activities	\$ 1,631,167	\$ 109,375	\$ 162,543	\$ 1,577,999	\$ 74,009

NOTE 6 – NOTE PAYABLE

In October 1994, the District was issued a note payable from the State of California totaling \$969,969, payable in semiannual payments of \$24,486 with an interest rate of 2.955% due April 1, 2025. The note is secured by water revenues. At June 30, 2022, the principal balance outstanding was \$139,725. The required note principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 45,173	\$ 3,798	\$ 48,971
2024	46,513	2,458	48,971
2025	48,039	1,067	49,106
Total	\$ 139,725	\$ 7,323	\$ 147,048

NOTE 7 – BONDS PAYABLE

2008 Certificate of Participation Bonds

United States Department of Agriculture Certificate of Participation Bonds were issued on August 1, 2008 totaling \$1,250,000, payable in semiannual payments, with an interest rate of 4.375%, due August 1, 2048. The CoP's are secured by water revenues. At June 30, 2022, the bonds principal balance outstanding was \$1,045,125. The required bond principal and interest payments are as shown on the following page:

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – BONDS PAYABLE (Continued)

2008 Certificate of Participation Bonds (Continued)

For the Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 20,997	\$ 45,265	\$ 66,262
2024	21,916	44,326	66,242
2025	22,875	43,346	66,221
2026	23,875	42,324	66,199
2027	24,920	41,256	66,176
2028-2032	141,939	188,563	330,502
2033-2037	175,826	153,935	329,761
2038-2042	217,804	111,038	328,842
2043-2047	269,804	57,901	327,705
2048-2049	125,169	5,535	130,704
Total	<u>\$ 1,045,125</u>	<u>\$ 733,489</u>	<u>\$ 1,778,614</u>

NOTE 8 – LEASES PAYABLE

In July 2020, the District entered into a lease purchase agreement with PNC Equipment Finance, LLC for a fire engine for a total of \$397,070. Annual payments are to be made in the amount of \$47,192 through July 2030. Any time over the course of the lease, the District may exercise the purchase option based on the value of the fire engine. At the end of the lease agreement, the purchase option is \$1. In the event of default of the lease, the District must pay all lease payments for that fiscal year and the lessor may opt to retake possession of the fire engine.

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 35,327	\$ 11,865	\$ 47,192
2024	36,482	10,710	47,192
2025	37,675	9,517	47,192
2026	38,907	8,286	47,193
2027	40,179	7,013	47,192
2028-2031	174,292	14,478	188,770
Total	<u>\$ 362,862</u>	<u>\$ 61,869</u>	<u>\$ 424,731</u>

In April 2022, the District entered into a lease purchase agreement with Holman Capital Corporation for a modular building to be used for a fire station for a total of \$274,379. Annual payments are to be made in the amount of \$33,576 through April 2032. In the event of default of the lease, the District must pay all lease payments for that fiscal year and the lessor may opt to retake possession of the building.

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 23,013	\$ 10,564	\$ 33,577
2024	23,899	9,677	33,576
2025	24,819	8,757	33,576
2026	25,774	7,802	33,576
2027	26,767	6,810	33,577
2028-2032	150,107	17,774	167,881
Total	<u>\$ 274,379</u>	<u>\$ 61,384</u>	<u>\$ 335,763</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Pre-Retirement Option Settlement. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous	
	Classic Member Hired Prior to January 1, 2013	New Member Hired On or after January 1, 2013
Hire Date		
Benefit formula	2.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.46% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8%	7%
Required employer contribution rates	14.340%	7.650% + \$6,013

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$74,225 for the Miscellaneous Plan for the fiscal year ended June 30, 2022.

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

At June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net position liability was \$121,854. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 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 Pension Plan participants, actuarially determined. At June 30, 2021, the District's proportion was 0.00642%, which increased by 0.00117% from June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$68,316. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – PENSION PLANS (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 74,225	\$ -
Differences between expected and actual experience	13,665	
Net difference between projected and actual earnings on retirement plan investments		106,372
Adjustment due to differences in proportion	4,776	
Changes in proportion and differences between District contributions and proportionate share of contributions	41,733	
	<u>\$ 134,399</u>	<u>\$ 106,372</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$74,225 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year ending June 30,	Amount
2023	\$ 6,156
2024	(5,473)
2025	(17,485)
2026	(29,396)
	<u>\$ (46,198)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90% Scale MP 2016 published by the Society of Actuaries. For more details on this table please refer to the 2017 experience study report.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – PENSION PLANS (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 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB Statement No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB Statements No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net 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 the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits were calculated for each fund. The expected rate of return was set by calculating the 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	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%
Total	100%		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – PENSION PLANS (Continued)

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

1% Decrease		6.15%
Net Pension Liability	\$	248,380
Current Discount Rate		7.15%
Net Pension Liability	\$	121,854
1% Increase		8.15%
Net Pension Liability	\$	17,258

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS’ financial reports.

C. Payable to the Pension Plan

At June 30, 2022, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2022.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

Plan administration. The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act (“PEMHCA”), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits provided. Active employees are subject to 70% of the premium, up to a \$900 cap. The District joined PEMHCA in 2001 and is under the unequal method, where the District contributes up to a cap equal to 5% times the number of years the District in PEMHCA, times the active contribution cap. Survivor benefits are available. The District does not contribute dental, vision, or life insurance premiums towards retirees.

Active employees hired before May 1, 2013 may retire at age 55 with 5 years of service. The employer paid benefit is equal to 70% of the premium, up to a \$900 cap. One active employee hired before May 1, 2013 has a special contract with the District providing paid benefit up to a cap of \$1,400 per month.

Active employees hired after May 1, 2013 may retire at age 62 with 10 years of service. The employer paid benefit is equal to 70% of the premium, up to a \$900 cap, with a vesting schedule ranging from 10 years of service at 50% to 20 years of service at 100% of benefit.

Employees Covered

As of the July 1, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the District’s Plan:

Active plan members		7
Inactive employees or beneficiaries currently receiving benefits		1
		<hr/>
Total		8
		<hr/> <hr/>

The District currently finances benefits on a pay-as-you-go basis.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

The District's Total OPEB liability was measured as of July 1, 2021 and the total OPEB liability used to calculate the Total OPEB liability was determined by an actuarial valuation dated July 1, 2021, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Inflation rate	3.00%
Medical cost trend rate	6.00% for 2021 decreasing to 5.75% for 2022, 5.50% for 2023, 5.20% for 2024-2069, and 4.50% for all years 2070 and later

Pre-retirement and post-retirement public agency miscellaneous mortality rates were based on the 2021 CalPERS' Experience Study.

Actuarial assumptions used in the July 1, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 1.92 percent.

Discount rate. GASB Statement No. 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments — to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Municipal	
		20 Year High Grade	Discount Rate
		Rate Index	
June 30, 2021	June 30, 2020	2.45%	2.45%
June 30, 2022	June 30, 2021	1.92%	1.92%

Change of assumptions. For the June 30, 2021 measurement date, the discount rate was decreased from 2.45% to 1.92%.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021 (Valuation Date July 1, 2019)	\$ 229,594
Changes recognized for the measurement period:	
Service cost	40,020
Interest	6,556
Difference between expected and actual experience	(1,658)
Changes of assumptions	66,470
Benefit payments	(4,063)
Net Changes	107,325
Balance at June 30, 2022 (Measurement Date June 30, 2021)	\$ 336,919

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage-point higher (2.92 percent) than the current discount rate:

	1% Decrease 0.92%	Current Rate 1.92%	1% Increase 2.92%
OPEB Liability	\$ 412,687	\$ 336,919	\$ 277,958

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the total OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower (5.00 percent) or 1 percentage point higher (7.00 percent) than the current healthcare cost trend rates:

	5.00% (Decreasing to 3.50%)	Current Rate 6.00% (Decreasing to 4.50%)	7.00% (Decreasing to 5.50%)
OPEB Liability	\$ 285,324	\$ 336,919	\$ 389,146

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$52,085. As of the fiscal year ended June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 3,582	\$ -
Difference between expected and actual experience		23,577
Change in assumptions	<u>93,970</u>	<u>6,525</u>
	<u>\$ 97,552</u>	<u>\$ 30,102</u>

The \$3,582 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the OPEB liability during the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

Fiscal year Ending June 30,	<u>Amount</u>
2023	\$ 5,509
2024	5,509
2025	5,509
2026	5,509
2027	5,509
Afterwards	<u>36,323</u>
	<u>\$ 63,868</u>

NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

<u>Fund</u>	<u>Excess Expenditures</u>
Fire Fund	
Salaries and wages	\$ 84,291
Payroll taxes and benefits	8,057
Workers compensation	735
Professional services	24,713
Dues, permits, and fees	1,859
Communications	6,314
Employee travel and training	3,239
Bank fees	7
Debt Service:	
Principal	34,208
Interest	12,875

NOTE 12 – CONTINGENCIES AND COMMITMENTS

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

REQUIRED SUPPLEMENTARY INFORMATION

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FIRE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Property taxes	\$ 425,798	\$ 425,798	\$ 413,538	\$ (12,260)
Service charges and fees	9,900	9,900	11,215	1,315
Mutual aid			167,452	167,452
Grant income	35,000	35,000	138	(34,862)
Investment income			6,308	6,308
Miscellaneous income	9,750	9,750	362	(9,388)
Total revenues	480,448	480,448	599,013	118,565
Expenditures:				
Salaries and wages	206,380	216,380	300,671	(84,291)
Payroll taxes and benefits	21,254	21,254	29,311	(8,057)
Workers compensation	8,000	8,000	8,735	(735)
Maintenance and repairs	52,000	52,000	42,822	9,178
Miscellaneous	33,600	33,600	21,682	11,918
Office supplies and expense	7,375	7,375	6,165	1,210
Supplies	83,700	71,700	32,367	39,333
Professional services	24,350	24,350	49,063	(24,713)
Dues, permits, and fees	13,220	13,220	15,079	(1,859)
Communications	20,936	20,936	27,250	(6,314)
Employee travel and training	4,000	6,000	9,239	(3,239)
Utilities	5,120	5,120	3,723	1,397
Bank fees			7	(7)
Debt Service:				
Principal			34,208	(34,208)
Interest			12,875	(12,875)
Total expenditures	479,935	479,935	593,197	(113,262)
Excess of revenues over (under) expenditures	513	513	5,816	5,303
Other Financing Sources (Uses):				
Proceed from capital lease			274,379	274,379
Sale of capital asset			53,000	53,000
Total other financing sources (uses)			327,379	327,379
Change in fund balance	513	513	333,195	332,682
Fund balance - July 1, 2021	1,002,051	1,002,051	1,002,051	
Fund balance - June 30, 2022	<u>\$ 1,002,564</u>	<u>\$ 1,002,564</u>	<u>\$ 1,335,246</u>	<u>\$ 332,682</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STREET LIGHTING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 135,740	\$ 135,740	\$ 121,711	\$ (14,029)
Service charges and fees		50	200	150
Grants		12	12	
Investment income		1,417	(7,063)	(8,480)
Miscellaneous income		11	27	16
Total revenues	<u>135,740</u>	<u>137,230</u>	<u>114,887</u>	<u>(22,343)</u>
Expenditures:				
Salaries and wages	15,740	15,740	13,103	2,637
Payroll taxes and benefits	5,550	6,286	4,488	1,798
Workers compensation	500	370	350	20
Maintenance and repairs	24,350	26,850	5,705	21,145
Miscellaneous	1,775	1,575	985	590
Office supplies and expense	2,350	2,550	630	1,920
Supplies	6,400	6,400	1,655	4,745
Professional services	18,190	15,000	3,768	11,232
Dues, permits, and fees	300	400	224	176
Communications	2,900	2,509	1,285	1,224
Employee travel and training	4,000	2,000	220	1,780
Utilities	35,450	35,450	23,385	12,065
Bank fees		15	1	14
Capital outlay	15,000	15,000		15,000
Total expenditures	<u>132,505</u>	<u>130,145</u>	<u>55,799</u>	<u>74,346</u>
Excess of revenues over (under) expenditures	3,235	7,085	59,088	52,003
Fund balance - July 1, 2021	<u>661,194</u>	<u>661,194</u>	<u>661,194</u>	
Fund balance - June 30, 2022	<u>\$ 664,429</u>	<u>\$ 668,279</u>	<u>\$ 720,282</u>	<u>\$ 52,003</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 40,020	\$ 40,592	\$ 36,290	\$ 13,857	\$ 13,453
Interest on the total OPEB liability	6,556	6,217	6,132	4,091	3,674
Actual and expected experience difference	(1,658)		(29,504)	(11,745)	
Changes in assumptions	66,470	26,617	15,099		
Benefit payments	(4,063)	(3,681)	(2,525)	(5,049)	(2,562)
Net change in total OPEB Liability	<u>107,325</u>	<u>69,745</u>	<u>25,492</u>	<u>1,154</u>	<u>14,565</u>
Total OPEB liability - beginning	<u>229,594</u>	<u>159,849</u>	<u>134,357</u>	<u>133,203</u>	<u>118,638</u>
Total OPEB liability - ending	<u>\$ 336,919</u>	<u>\$ 229,594</u>	<u>\$ 159,849</u>	<u>\$ 134,357</u>	<u>\$ 133,203</u>
Covered payroll:	\$ 500,343	\$ 346,086	\$ 354,500	\$ 375,473	\$ 344,324
Total OPEB Liability as a percentage of covered payroll:	67.34%	66.34%	45.09%	35.78%	38.69%

Notes to Schedule:

The discount rate was changed from 2.45% to 1.92% for the July 1, 2021 measurement date.

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2022

The District's contribution for the fiscal year ended June 30, 2022 was \$3,582. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2021 was \$2,910. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$2,438. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$1,588. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2018 was \$3,904. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	0.00225%	0.00204%	0.00200%	0.00196%	0.00191%
Proportionate share of the net pension liability	\$ 121,854	\$ 221,520	\$ 205,120	\$ 188,568	\$ 189,718
Covered payroll	\$ 510,668	\$ 500,343	\$ 354,500	\$ 274,239	\$ 190,663
Proportionate share of the net pension liability as percentage of covered payroll	23.9%	44.3%	57.9%	68.8%	99.5%
Plan's total pension liability	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332
Plan's fiduciary net position	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376
Plan fiduciary net position as a percentage of the total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%
	<u>2017</u>	<u>2016</u>	<u>2015</u>		
Proportion of the net pension liability	0.00200%	0.00211%	0.00201%		
Proportionate share of the net pension liability	\$ 173,264	\$ 145,045	\$ 125,163		
Covered payroll	\$ 140,038	\$ 174,026	\$ 205,120		
Proportionate share of the net pension liability as percentage of covered payroll	123.7%	83.3%	61.0%		
Plan's total pension liability	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631		
Plan's fiduciary net position	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515		
Plan fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%		

Notes to Schedule:

There were no changes in assumptions for the June 30, 2021 Measurement Date.

*- Fiscal year 2015 was the 1st year of implementation, thus only eight years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	2022	2021	2020	2019	2018
Contractually required contribution (actuarially determined)	\$ 74,225	\$ 62,323	\$ 54,268	\$ 58,116	\$ 28,201
Contribution in relation to the actuarially determined contributions	74,225	62,323	54,268	58,116	28,201
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 508,988	\$ 510,668	\$ 500,343	\$ 354,500	\$ 274,239
Contributions as a percentage of covered payroll	14.58%	12.20%	10.85%	16.39%	10.28%
	2017	2016	2015		
Contractually required contribution (actuarially determined)	\$ 22,800	\$ 19,438	\$ 26,154		
Contribution in relation to the actuarially determined contributions	22,800	19,438	26,154		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 190,663	\$ 140,038	\$ 174,026		
Contributions as a percentage of covered payroll	11.96%	13.88%	15.03%		

Notes to Schedule:

There were no changes in assumptions for the fiscal year ended June 30, 2022.

*- Fiscal year 2015 was the 1st year of implementation, thus only eight years are shown.



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**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
San Miguel Community Services District
San Miguel, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the business-type activities and each major fund of San Miguel Community Services District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 7, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Moss, Levy & Hartzheim LLP

Santa Maria, California
April 7, 2023

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.2

SUBJECT: Financial Reports - March 2023 (Hido)

SUGGESTED ACTION: Review, Discuss and Receive the enumeration of Financial Reports for March 2023. The Financial Reports are for review and information. After the Audit a final Financial Report will be presented.

DISCUSSION:
See Attachments

FISCAL IMPACT:
None

PREPARED BY: Michelle Hido



San Miguel Community Services District APRIL 2023 Financial Report

April 20, 2023

BOARD ACTION: Review the enumeration of Financial Reports for March 2023

MARCH 2023 Revenue: \$196,397.68

Sales Revenue 87%, Property Taxes 11.5%, Franchise Fees 0.5%, other 1%

MARCH 2023 Expenses: \$282,983.26

FIRE DEPT PROJECTS:

Resolution 2021-05: MDCs- Budget: \$20,000.00

MARCH costs: \$0

Project costs to date: \$7,944.34 (40% spent)

Status: In Process

Fire Temporary Housing Unit

MARCH costs: \$0

Resolution 2022-21, 22: Budget: \$274,378.95 Escrow amount used: \$116,130.00 (42.23% spent)

Costs not paid through Escrow to date: \$13,465.84

Status: In Process

Total THU Project costs to date: \$129,595.84

Fire Station Remodel- Budget: none

MARCH costs: \$0

Project costs to date: \$3,545.34

Status: In Process

Resolution 2022-31 Fire Station Code Enforcement Violation- Budget: \$46,500.00

MARCH costs: Hoffert Construction Drywall - \$4,760.81

Project costs to date: \$39,732.26 (85.5% spent)

Status: In Process

Resolution 2022-48,52: RFC/VFF Equipment- Budget: \$36,307.18

MARCH costs: Curtis – Gear \$2,314.54

Project costs to date: \$28,122.56 (77% spent)

Status: In Process

UTILITY DEPT PROJECTS:

WWTF Expansion Resolution 2021-20,32,33,35,43- by SWRCB Order June 2018

MARCH costs: Engineering \$23,278.92

Project costs to date: \$719,803.04

Status: In Process

**San Miguel Community Services District
APRIL 2023 Financial Report**

WWTF Resolution 2021-33: MBR- Budget: \$206,835.37/\$6,894,512.30

MARCH costs: \$0
Project costs to date: \$128,468.83 (62% spent)
Status: In Process

WWTF Resolution 2021-35: Headworks- Budget: \$250,231.00

MARCH costs: \$0
Status: Started

WWTF Resolution 2022-04: WSC – NOI for Permit- Budget: \$50,000.00

MARCH costs: \$0
Project costs to date: \$18,075.00 (36% spent)
Status: In Process

WWTF Resolution 2022-66: SLT Tank & Booster Pump- Budget: \$22,960.00

MARCH costs: WSC Engineering & Surveys - \$3,263.76
Project costs to date: \$7,193.76 (31% spent)
Status: In Process

WWTF Resolution 2022-58: Capital Improvement Plan Update- Budget: \$12,280.00

MARCH costs: WSC CIP Update - \$4,632.50
Project costs to date: \$11,683.75 (95% spent)
Status: In Process

WWTF Resolution 2022-67: Recycled Water Pipeline- Budget: \$217,355.00

MARCH costs: WSC Engineering - \$4,711.25
Project costs to date: \$4,711.25 (2% spent)
Status: Started

C.S.D. PROJECTS:

Resolution 2022-41: C.S.D. Temporary Office Set-up- Budget: \$28,645.00

MARCH costs: Lease and Fence \$43,690.87
Project costs to date: \$54,382.67 (190% spent)
Status: Completed

LEGAL SERVICES

MARCH Legal bills: February billing \$13,317.70

2022/23 LEGAL EXPENSES TO DATE:

BOARD MEETINGS:	\$ 10,619.49
CSD BOARD REQUESTS:	\$ 1,160.92
FIRE:	\$ 2,560.00
GENERAL CSD/ADMIN:	\$ 24,241.80
GENERAL HR AND HR CONTRACTS:	\$ 30,469.92
HR INVESTIGATION/ARBITRATION:	\$ -
PUBLIC RECORDS REQUESTS:	\$ 794.58
RECALL:	\$ 1,310.39
SEWER:	\$ 7,556.20
SOLID WASTE:	\$ 657.80
WATER:	\$ 526.90

San Miguel Community Services District
APRIL 2023 Financial Report

TOP 5 GENERAL OPERATING EXPENSES (at the time of this report):

- Community Bank of Santa Maria \$33,576.31 – THU Loan payment
- Western Fence \$7,500.00 – Office fence install and repair of existing fence
- Scott Keller \$4,800.00 – THU Lease
- FGL \$4,519.00 - Water Testing & Analysis
- CIO Solutions \$3,866.50 – March IT Support

MONTHLY RECURRING EXPENSES (at the time of this report):

CalPERS Employer costs only	\$11,976.79
PG&E (Facilities & Lighting)	\$11,249.51
US Bank SMCSD Credit Cards	\$15,070.13
WEX Bank SMCSD District Vehicle Fuel	\$608.26

The information provided is current as of the time of this report, and is subject to change based on final audit adjustments and the Annual Audit.

RECOMMENDATION:

The March 2023 SMCSD Financial Reports are for review and information. After the Audit a final Financial Report will be presented.

PREPARED BY:

Michelle Hido
SMCSD Financial Officer

REVIEWED BY:

Kelly Dodds, SMCSD General Manager

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9040	20214S	650 13 STARS MEDIA	192.17						
1	11251	03/15/23 FIRE CODE NOTICE OF PUB HEARIN	192.17			20 62000	393		10200
9077	20219S	650 13 STARS MEDIA	130.46						
1	11311	03/27/23 FIRE CODE ADOPTION NOTICE	130.46			20 62000	393		10200
		Total for Vendor:	322.63						
9103	20220S	639 ACCURATE MAILING SERVICE	1,080.91						
		CONSUMER CONFIDENCE RPT B/W							
1	15562	03/22/23 2022 CCR PRINTG & REPRO & POST	1,080.91*			50 65000	320		10200
		Total for Vendor:	1,080.91						
9006	20215S	671 ALAMEDA ELECTRICAL DIST	827.07						
1	S5537267	03/16/23 SO CORD AERATOR REPAIR	827.07			40 64000	582		10200
		Total for Vendor:	827.07						
9043	20192S	689 AMAZON CAPITOL SERVICES	132.96						
		1FXL-XX44-7N1C							
1	XX44-7N1C	03/01/23 CHAIR MATS	132.96			40 64000	305		10200
9044	20192S	689 AMAZON CAPITOL SERVICES	222.70						
		19QR-NN9N-4MX1							
1	NN9N-4MX1	03/01/23 TONER,MAT, SRG PRTR, HIGHLI	63.27*			20 62000	410		10200
2	NN9N-4MX1	03/01/23 TONER,MAT, SRG PRTR, HIGHLI	6.59			30 63000	410		10200
3	NN9N-4MX1	03/01/23 TONER,MAT, SRG PRTR, HIGHLI	94.89*			40 64000	410		10200
4	NN9N-4MX1	03/01/23 TONER,MAT, SRG PRTR, HIGHLI	93.57*			50 65000	410		10200
5	NN9N-4MX1	03/01/23 TONER,MAT, SRG PRTR, HIGHLI	5.27			60 66000	410		10200
9900	CM: 1THM-M	07/01/22 MONITOR STAND RISER	-9.81*			20 62000	410		10200
	CI 18								
9901	CM: 1THM-M	07/01/22 MONITOR STAND RISER	-1.02			30 63000	410		10200
	CI 18								
9902	CM: 1THM-M	07/01/22 MONITOR STAND RISER	-14.73*			40 64000	410		10200
	CI 18								
9903	CM: 1THM-M	07/01/22 MONITOR STAND RISER	-14.52*			50 65000	410		10200
	CI 18								
9904	CM: 1THM-M	07/01/22 MONITOR STAND RISER	-0.81			60 66000	410		10200
	CI 18								

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9045	20192S	689 AMAZON CAPITOL SERVICES	1,396.11						
1XLK-VLJJ-64RY									
1	VLJJ-64RY	03/01/23 SHELVING, FILE CABINET	698.05			40 64000	305		10200
2	VLJJ-64RY	03/01/23 SHELVING, FILE CABINET	698.06			50 65000	305		10200
9046	20192S	689 AMAZON CAPITOL SERVICES	732.30						
167T-KPWQ-7DV9									
1	KPWQ-7DV9	03/01/23 MONITOR STAND, UPS, PRINTERS	366.15*			40 64000	410		10200
2	KPWQ-7DV9	03/01/23 MONITOR STAND, UPS, PRINTERS	366.15*			50 65000	410		10200
9047	20192S	689 AMAZON CAPITOL SERVICES	100.06						
19YR-7QYY-7PTK									
1	7QYY-7PTK	03/01/23 DOOR MATS	50.03*			40 64000	410		10200
2	7QYY-7PTK	03/01/23 DOOR MATS	50.03*			50 65000	410		10200
9048	20192S	689 AMAZON CAPITOL SERVICES	49.27						
1XLK-VLJJ-7TYR									
1	VLJJ-7TYR	03/01/23 STAMPS	49.27*			20 62000	410		10200
9049	20192S	689 AMAZON CAPITOL SERVICES	246.14						
16TK-7QJY-4PX6									
1	7QJY-4PX6	03/01/23 GLOVES, STEERING SPIN	123.07			40 64000	348		10200
2	7QJY-4PX6	03/01/23 GLOVES, STEERING SPIN	123.07			50 65000	348		10200
9050	20192S	689 AMAZON CAPITOL SERVICES	405.31						
19QR-NN9N-4W4H									
1	NN9N-4W4H	03/01/23 FIRST AID CABINET X2	405.31			40 64000	348		10200
9051	20192S	689 AMAZON CAPITOL SERVICES	513.61						
194M-CXR1-6QPR									
1	CXR1-6QPR	03/01/23 PARKING SIGNS	52.53			40 64000	582		10200
2	CXR1-6QPR	03/01/23 NETGEAR SWITCH	23.58*			40 64000	375		10200
3	CXR1-6QPR	03/01/23 NETGEAR SWITCH	23.58*			50 65000	375		10200
4	CXR1-6QPR	03/01/23 LAMINATOR	24.65*			40 64000	410		10200
5	CXR1-6QPR	03/01/23 LAMINATOR	24.65*			50 65000	410		10200
6	CXR1-6QPR	03/01/23 HIGH VIS JACKET X2	182.31			40 64000	348		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
7	CXR1-6QPR	03/01/23 HIGH VIS JACKET X2	182.31			50 65000	348		10200
9052	20192S	689 AMAZON CAPITOL SERVICES	95.81						
16TK-7QJY-63C3									
1	7QJY-63C3	03/01/23 CSD PARKING SIGNS	95.81			40 64000	582		10200
		Total for Vendor:	3,894.27						
8985	20170S	394 AMERICAN WATER WORKS ASSOCIATION	106.00						
		Customer ID No. 02658720							
		Order No. 7001997891							
		Membership 05/01/23 - 04/30/24							
2	7002091541	03/08/23 5/23-4/24 Membership Renew	106.00*			50 65000	385		10200
		Total for Vendor:	106.00						
9024	20193S	743 API ATLAS PERFORMANCE	36,780.00						
1	RI139171	02/15/23 CSD OFFICE TRAILER SET UP	1,839.00			30 63000	500	22008	10200
2	RI139171	02/15/23 CSD OFFICE TRAILER SET UP	16,551.00*			40 64000	500	22008	10200
3	RI139171	02/15/23 CSD OFFICE TRAILER SET UP	16,551.00*			50 65000	500	22008	10200
4	RI139171	02/15/23 CSD OFFICE TRAILER SET UP	1,839.00*			60 66000	500	22008	10200
9025	20193S	743 API ATLAS PERFORMANCE	2,200.00						
1	RI139404	03/01/23 CSD OFFICE TRAILER RENTAL MA	110.00			30 63000	949		10200
2	RI139404	03/01/23 CSD OFFICE TRAILER RENTAL MA	990.00			40 64000	949		10200
3	RI139404	03/01/23 CSD OFFICE TRAILER RENTAL MA	990.00			50 65000	949		10200
4	RI139404	03/01/23 CSD OFFICE TRAILER RENTAL MA	110.00			60 66000	949		10200
		Total for Vendor:	38,980.00						
9036	-99219E	714 AT&T MOBILITY	90.50						
		FIRE CELL PHONES							
1	03102023	03/02/23 FIRE CELL PHONE - ROBERSON	45.92*			20 62000	465		10200
2	03102023	03/02/23 FIRE CELL PHONE - YOUNG	44.58*			20 62000	465		10200
		Total for Vendor:	90.50						
9074	20222S	622 BALDWIN ELECTRIC SERVICE	1,315.03						
		LIFT STATION LIGHTS AND CONDUIT							
1	536	03/26/23 LIFT STATION LIGHTS AND CONDUI	1,315.03			40 64000	580		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9102	20222S	622 BALDWIN ELECTRIC SERVICE	1,125.00						
		AERATOR PUMP REPAIR- CABLES REPLACES							
1	532 03/21/23	AERATOR PUMP DIAG/REPAIR	1,125.00			40 64000	582		10200
		Total for Vendor:	2,440.03						
8970	20173S	34 BLAKE'S INC	24.95						
1	1539302 03/01/23	HARDWARE & TOILET BRUSH	24.95			40 64000	305		10200
9023	20194S	34 BLAKE'S INC	55.79						
1	1537284 02/16/23	HARDWARE HOOK, BOLTS, KIT	27.89			40 64000	305		10200
2	1537284 02/16/23	HARDWARE HOOK, BOLTS, KIT	27.90			50 65000	305		10200
		Total for Vendor:	80.74						
9071	20223S	87 CALIFORNIA WATER ENVIRONMENT	202.00						
		ID: 428443 D. PITTMAN							
		CWEA MEMBERSHIP Renewal Fees							
1	428443 03/28/23	23/24 MEMBER RENEWAL PITTMAN	202.00			40 64000	715		10200
9075	20223S	87 CALIFORNIA WATER ENVIRONMENT	202.00						
		ID: 396350 T. PASLAY							
		CWEA MEMBERSHIP Renewal Fees							
1	396350 03/28/23	23/24 MEMBER RENEWAL PASLAY	202.00			40 64000	715		10200
		Total for Vendor:	404.00						
9037	-99218E	67 CHARTER COMMUNICATIONS	648.98						
		Acct# 212691601							
		Spectrum Enterprise Internet							
		Service 3/01/23 - 3/31/23							
1	03/01/23	INTERNET LIFT STATION MAR	119.98*			40 64000	375		10200
2	03/01/23	WWTF FIBER MAR	10.58			30 63000	375		10200
3	03/01/23	WWTF FIBER MAR	253.92*			40 64000	375		10200
4	03/01/23	WWTF FIBER MAR	253.92*			50 65000	375		10200
5	03/01/23	WWTF FIBER MAR	10.58			60 66000	375		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9039	-99217E	67 CHARTER COMMUNICATIONS	129.98						
	Acct# 8245 10 105 0027311	Spectrum Business Internet/Voice							
	Service 2/11/23 - 3/10/23								
1	3110301123	03/11/23 Internet/Voice FIRE MAR	129.98			20 62000	375		10200
		Total for Vendor:	778.96						
9007	20195S	712 CIO SOLUTIONS	3,412.60						
1	100812-123	03/14/23 IT SUPPORT - MARCH	904.01*			20 62000	321		10200
2	100812-123	03/14/23 IT SUPPORT - MARCH	277.55*			30 63000	321		10200
3	100812-123	03/14/23 IT SUPPORT - MARCH	895.78			40 64000	321		10200
4	100812-123	03/14/23 IT SUPPORT - MARCH	1,062.93			50 65000	321		10200
5	100812-123	03/14/23 IT SUPPORT - MARCH	272.33*			60 66000	321		10200
9094	20224S	712 CIO SOLUTIONS	96.00						
1	101032-123	03/30/23 FOXIT E-SIGN DODDS	4.80			30 63000	385		10200
2	101032-123	03/30/23 FOXIT E-SIGN DODDS	43.20			40 64000	385		10200
3	101032-123	03/30/23 FOXIT E-SIGN DODDS	43.20*			50 65000	385		10200
4	101032-123	03/30/23 FOXIT E-SIGN DODDS	4.80			60 66000	385		10200
9095	20224S	712 CIO SOLUTIONS	357.90						
1	101019-123	03/30/23 FOXIT PRO X3	107.37*			20 62000	385		10200
2	101019-123	03/30/23 FOXIT PRO X7	5.01			30 63000	385		10200
3	101019-123	03/30/23 FOXIT PRO X7	120.26			40 64000	385		10200
4	101019-123	03/30/23 FOXIT PRO X7	120.25*			50 65000	385		10200
5	101019-123	03/30/23 FOXIT PRO X7	5.01			60 66000	385		10200
		Total for Vendor:	3,866.50						
9060	20196S	741 COMMUNITY BANK OF SANTA MARIA	33,576.31						
	THU LOAN PAYMENT								
1	441145900	03/09/23 THU LOAN PAY PRINCIPAL	23,012.72*			20 62000	983		10200
2	441145900	03/09/23 THU LOAN PAY INTEREST	10,563.59*			20 62000	984		10200
		Total for Vendor:	33,576.31						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
8984	20175S	654 CULLIGAN WATER	9.43						
1	110921	02/28/23 WATER DELIVERY FEB	4.71			40 64000	305		10200
2	110921	02/28/23 WATER DELIVERY FEB	4.72			50 65000	305		10200
Total for Vendor:			9.43						
9042	20197S	107 FARM SUPPLY CO.	466.71						
Cust No. 61338									
1	E06080	03/15/23 HERBICIDE	233.35			40 64000	305		10200
2	E06080	03/15/23 HERBICIDE	233.36			50 65000	305		10200
Total for Vendor:			466.71						
8979	20169S	346 FENCE FACTORY ATASCADERO SALES	6,910.87						
1	202029	02/07/23 FENCE - MODULAR OFFICE WWTF	345.54			30 63000	500		10200
2	202029	02/07/23 FENCE - MODULAR OFFICE WWTF	3,109.89*			40 64000	500		10200
3	202029	02/07/23 FENCE - MODULAR OFFICE WWTF	3,109.90*			50 65000	500		10200
4	202029	02/07/23 FENCE - MODULAR OFFICE WWTF	345.54*			60 66000	500		10200
Total for Vendor:			6,910.87						
9026	20198S	112 FGL - ENVIRONMENTAL ANALYTICAL	123.00						
1	380598A	03/10/23 METALS	123.00*			50 65000	328		10200
9027	20198S	112 FGL - ENVIRONMENTAL ANALYTICAL	123.00						
1	380647A	03/09/23 METALS	123.00*			50 65000	328		10200
9028	20198S	112 FGL - ENVIRONMENTAL ANALYTICAL	123.00						
1	380731A	03/15/23 METALS	123.00*			50 65000	328		10200
9029	20198S	112 FGL - ENVIRONMENTAL ANALYTICAL	89.00						
1	380596A	03/10/23 WET CHEMISTRY	89.00			40 64000	355		10200
9030	20198S	112 FGL - ENVIRONMENTAL ANALYTICAL	89.00						
1	380546A	03/13/23 WET CHEMISTRY	89.00			40 64000	355		10200

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9031 1	20198S 380483A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/10/23 WET CHEMISTRY	189.00 189.00			40 64000	355		10200
9032 1	20198S 380433A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/15/23 COLIFORM	278.00 278.00			50 65000	359		10200
9055 1	20198S 380646A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/16/23 COLIFORM	368.00 368.00			50 65000	359		10200
9056 1	20198S 380391A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/10/23 METALS	201.00 201.00			40 64000	355		10200
9057 1	20198S 380392A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/10/23 METALS	247.00 247.00			40 64000	355		10200
9078 1	20225S 380284A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/24/23 PFOS PFOA EPA 533	663.00 663.00			50 65000	356		10200
9079 1	20225S 380283A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/24/23 PFOS PFOA EPA 533	663.00 663.00			50 65000	357		10200
9080 1	20225S 380597A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/24/23 WET CHEMISTRY	154.00 154.00			40 64000	355		10200
9081 1	20225S 380547A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/24/23 WET CHEMISTRY	189.00 189.00			40 64000	355		10200
9082 1	20225S 380519A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/29/23 METALS	123.00 123.00			50 65000	358		10200
9083 1	20225S 380730A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/23/23 COLIFORM	128.00 128.00			50 65000	359		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9084 1	20225S 380841A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/30/23 COLIFORM	368.00 368.00			50 65000	359		10200
9085 1	20225S 380686A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/29/23 WET CHEMISTRY	89.00 89.00			40 64000	355		10200
9086 1	20225S 380687A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/29/23 WET CHEMISTRY	189.00 189.00			40 64000	355		10200
9087 1	20225S 380803A	112 FGL - ENVIRONMENTAL ANALYTICAL 03/29/23 METALS	123.00 123.00			50 65000	358		10200
		Total for Vendor:	4,519.00						
9034 1	20199S 03/09/23	742 FIVE CITIES FIRE AUTHORITY D/O 1E FIRE APP OP COURSE SY	440.00 440.00			20 62000	386		10200
9035 1	20199S 03/09/23	742 FIVE CITIES FIRE AUTHORITY D/O 1E FIRE APP OP COURSE WN	440.00 440.00			20 62000	386		10200
		Total for Vendor:	880.00						
9059	20200S	999999 FRANCISCO TIJERINA Water & Sewer deposit refund 1685 ALDO WAY	120.00						
01677-03 1	01677-03	03/03/23 W&S DEPOSIT REFUND 1685 ALDO	50.00			50 20550			10200
2	01677-03	03/03/23 W&S DEPOSIT REFUND 1685 ALDO	70.00			40 20550			10200
		Total for Vendor:	120.00						
8966	-99225E	308 FRONTIER COMMUNICATIONS (412-5) Acct #8054672818010412-5 Service from 02/22/23-03/21/23	62.24						
FS/CSD ALARM 1	03/18/23	FIRE STATION Alarm MAR	62.24			20 62000	310		10200
		Total for Vendor:	62.24						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
8981	20177S	125 GREAT WESTERN ALARM	67.00						
GW-661 SCADA Service Period: 3/2023 & 11/22									
1	2302005451	03/01/23 Alarm Monitoring MAR	17.50			40 64000	380		10200
2	2302005451	03/01/23 Alarm Monitoring MAR	17.50			50 65000	380		10200
3	2302005451	03/01/23 Alarm Monitoring NOV	16.00			40 64000	380		10200
4	2302005451	03/01/23 Alarm Monitoring NOV	16.00			50 65000	380		10200
8982	20177S	125 GREAT WESTERN ALARM	100.00						
A0702 UTILITIES EMERGENCY Service Period: 3/2023									
1	2302022421	03/01/23 Answering Service MAR	50.00			40 64000	380		10200
2	2302022421	03/01/23 Answering Service MAR	50.00			50 65000	380		10200
9099	20226S	125 GREAT WESTERN ALARM	35.00						
GW-661 Service Period: 4/2023									
1	2303005451	04/01/23 Alarm Monitoring APRIL	35.00			20 62000	380		10200
9100	20226S	125 GREAT WESTERN ALARM	100.00						
A0702 UTILITIES EMERGENCY Service Period: 4/2023									
1	2303022421	04/01/23 Answering Service APRIL	50.00			40 64000	380		10200
2	2303022421	04/01/23 Answering Service APRIL	50.00			50 65000	380		10200
Total for Vendor:			302.00						
9098	20227S	134 HELPING HAND HEALTH EDUCATION	121.00						
1	213	03/21/23 BLS PROVIDERS CARDS X11	121.00			20 62000	386		10200
Total for Vendor:			121.00						
8987	20179S	720 HERC RENTALS INC	27.19						
1	03/01/23	O2 SENSOR	13.60			40 64000	351		10200
33499897-001									
2	03/01/23	O2 SENSOR	13.59			50 65000	351		10200
Total for Vendor:			27.19						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9070	20228S	29 HOFFERT CONSTRUCTION	4,760.81						
1	03/29/23	Firewall Drywall repair	4,760.81			20 62000	352		10200
		Total for Vendor:	4,760.81						
9073	20229S	147 JB DEWAR	1,124.57						
1	238036 03/23/23	Clear Diesel- 61.8 GAL	289.58			20 62000	485		10200
2	238036 03/23/23	Clear Diesel- 89.1 GAL	417.49			40 64000	485		10200
3	238036 03/23/23	Clear Diesel- 89.1 GAL	417.50			50 65000	485		10200
		Total for Vendor:	1,124.57						
9064	20201S	646 MISSION UNIFORM SERVICE	33.64						
		Uniforms; Sobotka, Pittman, Paslay							
1	518749761 02/15/23	Employee Uniforms	1.00			30 63000	495		10200
2	518749761 02/15/23	Employee Uniforms	15.82			40 64000	495		10200
4	518749761 02/15/23	Employee Uniforms	15.82*			50 65000	495		10200
5	518749761 02/15/23	Employee Uniforms	1.00			60 66000	495		10200
		Total for Vendor:	33.64						
9008	20202S	17 N. REX AWALT CORPORATION	21.15						
1	20891 03/16/23	SCH 40 PVC PLUG	21.15			50 65000	353		10200
9101	20230S	17 N. REX AWALT CORPORATION	707.85						
1	20903 03/27/23	AERATOR PULLED & REPLACE	707.85			40 64000	582		10200
		Total for Vendor:	729.00						
9009	20203S	182 NAPA AUTO PARTS	48.90						
1	176697 03/16/23	8634 DEF	24.45*			40 64000	354		10200
2	176697 03/16/23	8634 DEF	24.45*			50 65000	354		10200
9021	20203S	182 NAPA AUTO PARTS	29.88						
1	176229 03/14/23	U8651 WIPERS	29.88			20 62000	354		10200
		Total for Vendor:	78.78						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9108	20231S	425 NFPA	175.00						
		Membership Scott Young 23/24 ID# 3371247							
1	8434575X	03/03/23 NFPA 23/24 Young ID:3371247	175.00*			20	62000	385	10200
		Total for Vendor:	175.00						
9072	20232S	681 PASLAY, TREVOR	90.00						
1	03/30/23	REIMB: SWRCB-DWOCP	90.00*			50	65000	715	10200
		Total for Vendor:	90.00						
9041	-99216E	208 PG&E #6480-8	1,125.83						
		Acct #8565976480-8							
1	03/17/23	12th & K 8565976725	9.98			30	63000	381	10200
2	03/17/23	11TH STREET - 8562053214	48.88			30	63000	381	10200
3	03/17/23	RIO MESA CIR - 8564394360	24.21			30	63000	381	10200
4	03/17/23	VERDE/RIO MESA - 8560673934	60.55			30	63000	381	10200
5	03/17/23	Mission Heights - 8565976482	175.65			30	63000	381	10200
6	03/17/23	Tract 2605 - 8565976109	37.63			30	63000	381	10200
7	03/17/23	9898 River Rd. - 8565976002	363.27			30	63000	381	10200
8	03/17/23	9898 River Rd. - 8565976004	45.25			30	63000	381	10200
9	03/17/23	9898 River Rd. - 8565976008	212.84			30	63000	381	10200
10	03/17/23	9898 River Rd. - 8565976014	73.40			30	63000	381	10200
11	03/17/23	9898 River Rd. - 8565976481	53.21			30	63000	381	10200
12	03/17/23	9898 River Rd. - 8565976483	20.96			30	63000	381	10200
		Total for Vendor:	1,125.83						
9053	-99215E	209 PG&E #6851-8	10,123.68						
		Acct #3675186851-8							
1	03/20/23	Old Fire Station/1297 L St	-13.15			20	62000	381	10200
2	03/20/23	Fire Station/1150 Mission	-28.53			20	62000	381	10200
3	03/20/23	Water Works #1/Well 3	1,886.50			50	65000	381	10200
4	03/20/23	Bonita Pl & 16th/Well 4	1,230.97			50	65000	381	10200
5	03/20/23	N St/WWTF	6,672.65			40	64000	381	10200
6	03/20/23	2HP Booster Station	-28.53			50	65000	381	10200
7	03/20/23	Mission Heights Booster	-28.48			50	65000	381	10200
8	03/20/23	14th St. & K St.	26.08			50	65000	381	10200

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9	03/20/23	942 Soka Way lift station	62.03			40 64000	379		10200
10	03/20/23	Missn&12th Landscape-St light	93.03			30 63000	381		10200
11	03/20/23	SLT Well	251.11			50 65000	381		10200
		Total for Vendor:	10,123.68						
9019	20204S	585 PRW STEEL SUPPLY	131.12						
1	412767	03/06/23 ANGLE, BAR, TUBE	131.12			40 64000	582		10200
		Total for Vendor:	131.12						
9015	20205S	481 SAN MIGUEL COMMUNITY SERVICES	555.56						
20547-00									
1	03/15/23	1203 Mission Irrig Mtr 20547-0	555.56			30 63000	384		10200
9016	20205S	481 SAN MIGUEL COMMUNITY SERVICES	54.09						
1	03/15/23	942 Soka Way 20840-00	54.09			40 64000	384		10200
9017	20205S	481 SAN MIGUEL COMMUNITY SERVICES	57.09						
Acct#27475-00									
1	02/15/23	1765 Bonita 27475-00	57.09			40 64000	384		10200
9018	20205S	481 SAN MIGUEL COMMUNITY SERVICES	89.34						
ACCT# 27476-00									
1	03/15/23	1199 Mission Irrig Mtr 27476-0	89.34			30 63000	384		10200
9065	20205S	481 SAN MIGUEL COMMUNITY SERVICES	153.95						
01004-00									
3	03/15/23	1150 Mission Street 1004-00	153.95			20 62000	384		10200
9066	20205S	481 SAN MIGUEL COMMUNITY SERVICES	2.00						
01004B-00									
1	03/15/23	1150 Mission Street 1004B-00	2.00			20 62000	384		10200
		Total for Vendor:	912.03						
8980	20183S	238 SAN MIGUEL GARBAGE	116.68						
ACCT# 318691									
1	030123	03/01/23 MARCH 2023	58.34			40 64000	383		10200
2	030123	03/01/23 MARCH 2023	58.34*			50 65000	383		10200
		Total for Vendor:	116.68						

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9038	20206S	731 SAN MIGUEL SENIORS CENTER	150.00						
MARCH		BOARD MEETING							
1	03-2023 03/21/23	MARCH 23RD BOARD MEETING	30.75*			20 62000	305		10200
2	03-2023 03/21/23	MARCH 23RD BOARD MEETING	3.00			30 63000	305		10200
3	03-2023 03/21/23	MARCH 23RD BOARD MEETING	57.00			40 64000	305		10200
4	03-2023 03/21/23	MARCH 23RD BOARD MEETING	56.25			50 65000	305		10200
5	03-2023 03/21/23	MARCH 23RD BOARD MEETING	3.00			60 66000	305		10200
9096	20233S	731 SAN MIGUEL SENIORS CENTER	150.00						
APRIL		BOARD MEETING							
1	04-2023 04/03/23	APRIL 27TH BOARD MEETING	30.75*			20 62000	305		10200
2	04-2023 04/03/23	APRIL 27TH BOARD MEETING	3.00			30 63000	305		10200
3	04-2023 04/03/23	APRIL 27TH BOARD MEETING	57.00			40 64000	305		10200
4	04-2023 04/03/23	APRIL 27TH BOARD MEETING	56.25			50 65000	305		10200
5	04-2023 04/03/23	APRIL 27TH BOARD MEETING	3.00			60 66000	305		10200
		Total for Vendor:	300.00						
9058	20207S	999999 SARAH STATON & MATT CRESPIN	35.91						
		Water & Sewer deposit refund							
		1415 RIO VISTA PL							
27437-06									
1	27437-06 03/15/23	W&S DEPOSIT REFUND 1415 RIO	35.91			40 20550			10200
		Total for Vendor:	35.91						
9068	20216S	673 SCOTT KELLER	4,800.00						
ANNUAL		THU LEASE PAYMENT FOR APN 021-221-014/015/016/018							
1	04/07/23 5/23-4/24	THU LEASE	4,800.00*			20 62000	949		10200
		Total for Vendor:	4,800.00						
8986	20184S	5 SLO COUNTY AIR POLLUTION CONTROL	720.00						
		Slo County APCD Account #4103							
1	22715 03/08/23	Equipmt Permit 1133-2 WELL 3	720.00*			50 65000	715		10200
		Total for Vendor:	720.00						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
8967	-99224E	657 SOCALGAS	19.62						
ACCT 06309852306 610 120TH ST - WELL 3									
1	03/03/23	WELL 3 NATURAL GAS 610 12th	19.62			50 65000	396		10200
8968	-99223E	657 SOCALGAS	17.21						
ACCT 06307077625 8687 MARTINEZ - SLT WELL									
1	03/03/23	SLT WELL PROPANE 8687 MARTINEZ	17.21			50 65000	396		10200
8969	-99222E	657 SOCALGAS	19.62						
ACCT 19327007118 942 SOKA WAY - LIFT STATION									
1	03/03/23	LIFT STATION 942 SOKA WAY	19.62			40 64000	396		10200
Total for Vendor:			56.45						
9061	20208S	281 TESCO CONTROLS INC	370.00						
Cust Number: SAN/MI Job Number: 45073X5									
1	0079264-IN	03/20/23 SCADA SERVICE REPAIR	185.00			40 64000	351		10200
2	0079264-IN	03/20/23 SCADA SERVICE REPAIR	185.00			50 65000	351		10200
Total for Vendor:			370.00						
9109	-99213E	301 US BANK	9,146.16						
KD STATEMENT DATE 3/22/2023									
1	KD MAR 22	03/22/23 LOWES-CORD KIT, TAPE, PUTTY	51.69*			40 64000	354		10200
2	KD MAR 22	03/22/23 LOWES- RETURN THERMO	-152.23*			40 64000	354		10200
3	KD MAR 22	03/22/23 LOWES- 3M ELECT TAPE	14.51			40 64000	582		10200
4	KD MAR 22	03/22/23 BIG BRAND TIRE- 8634	1,081.22*			40 64000	354		10200
5	KD MAR 22	03/22/23 BIG BRAND TIRE- 8634	1,081.23*			50 65000	354		10200
6	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	33.75			30 63000	386		10200
7	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	303.75			40 64000	386		10200
8	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	303.75			50 65000	386		10200
9	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	33.75			60 66000	386		10200
11	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	14.31			30 63000	386		10200
12	KD MAR 22	03/22/23 CSDA- GM LEADERSHIP SUMMIT	128.82			40 64000	386		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
13	KD MAR 22 03/22/23	CSDA- GM LEADERSHIP SUMMIT	128.82			50 65000	386		10200
14	KD MAR 22 03/22/23	CSDA- GM LEADERSHIP SUMMIT	14.31			60 66000	386		10200
15	KD MAR 22 03/22/23	AMWEST TIRES- ALIGN 8634	55.00*			40 64000	354		10200
16	KD MAR 22 03/22/23	AMWEST TIRES- ALIGN 8634	55.00*			50 65000	354		10200
17	KD MAR 22 03/22/23	EQWINE COVER- SLT WELL COVE	1,718.60			50 65000	353		10200
18	KD MAR 22 03/22/23	EQWINE COVER- WWTF COVER	3,063.85			40 64000	582		10200
19	KD MAR 22 03/22/23	CROMER- VOLTAGE GAUGE	97.60			60 66000	351		10200
20	KD MAR 22 03/22/23	LOWES- WIRE MOLDN, PAINT	5.43			30 63000	305		10200
21	KD MAR 22 03/22/23	LOWES- WIRE MOLDN, PAINT	48.93			40 64000	305		10200
22	KD MAR 22 03/22/23	LOWES- WIRE MOLDN, PAINT	48.93			50 65000	305		10200
23	KD MAR 22 03/22/23	LOWES- WIRE MOLDN, PAINT	5.44			60 66000	305		10200
24	KD MAR 22 03/22/23	USPS- POSTAGE	9.85			50 65000	315		10200
25	KD MAR 22 03/22/23	FARM SUPPLY- GALIGAN SPRAY	233.35			40 64000	305		10200
26	KD MAR 22 03/22/23	FARM SUPPLY- GALIGAN SPRAY	233.36			50 65000	305		10200
27	KD MAR 22 03/22/23	LOWES- SERV COUNTER WOOD/HA	26.66			30 63000	500		10200
28	KD MAR 22 03/22/23	LOWES- SERV COUNTER WOOD/HA	239.91*			40 64000	500		10200
29	KD MAR 22 03/22/23	LOWES- SERV COUNTER WOOD/HA	239.91*			50 65000	500		10200
30	KD MAR 22 03/22/23	LOWES- SERV COUNTER WOOD/HA	26.66*			60 66000	500		10200
9110	-99212E	301 US BANK	1,480.14						
TP STATEMENT DATE 3/22/2023									
1	TP MAR 23 03/22/23	RINGCENTRAL MAR PHONE	77.98			20 62000	310		10200
2	TP MAR 23 03/22/23	RINGCENTRAL MAR PHONE	8.12			30 63000	310		10200
3	TP MAR 23 03/22/23	RINGCENTRAL MAR PHONE	116.88			40 64000	310		10200
4	TP MAR 23 03/22/23	RINGCENTRAL MAR PHONE	115.35			50 65000	310		10200
5	TP MAR 23 03/22/23	RINGCENTRAL MAR PHONE	6.50*			60 66000	310		10200
6	TP MAR 23 03/22/23	USPS- STAMPS	30.24*			20 62000	315		10200
7	TP MAR 23 03/22/23	USPS- STAMPS	3.15			30 63000	315		10200
8	TP MAR 23 03/22/23	USPS- STAMPS	45.36			40 64000	315		10200
9	TP MAR 23 03/22/23	USPS- STAMPS	44.73			50 65000	315		10200
10	TP MAR 23 03/22/23	USPS- STAMPS	2.52			60 66000	315		10200
11	TP MAR 23 03/22/23	USPS- SLO TAX COLLECTOR	1.15*			20 62000	315		10200
12	TP MAR 23 03/22/23	USPS- SLO TAX COLLECTOR	0.12			30 63000	315		10200
13	TP MAR 23 03/22/23	USPS- SLO TAX COLLECTOR	1.72			40 64000	315		10200
14	TP MAR 23 03/22/23	USPS- SLO TAX COLLECTOR	1.70			50 65000	315		10200
15	TP MAR 23 03/22/23	USPS- SLO TAX COLLECTOR	0.09			60 66000	315		10200
16	TP MAR 23 03/22/23	STAPLES- COPY PAPER	2.25			30 63000	305		10200

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17	TP MAR 23 03/22/23	STAPLES- COPY PAPER	20.26			40 64000	305		10200
18	TP MAR 23 03/22/23	STAPLES- COPY PAPER	20.26			50 65000	305		10200
19	TP MAR 23 03/22/23	STAPLES- COPY PAPER	2.25			60 66000	305		10200
20	TP MAR 23 03/22/23	FENCE FACTORY	979.51			40 64000	582		10200
9111	-99211E 301	US BANK	4,443.83						
SY STATEMENT DATE 3/22/23									
1	SY MAR 23 03/22/23	DG- RUG DOC	71.70*			20 62000	305		10200
2	SY MAR 23 03/22/23	DG- RUG DOC	63.12*			20 62000	305		10200
3	SY MAR 23 03/22/23	OFFICE DEPT- DESK FOR FRONT	428.99*			20 62000	410		10200
4	SY MAR 23 03/22/23	BORJON- C8600 REPAIRS	1,326.42			20 62000	354		10200
5	SY MAR 23 03/22/23	WPSG- BADGE	207.15			20 62000	495		10200
6	SY MAR 23 03/22/23	APPLE ICLOUD STORAGE	2.99*			20 62000	465		10200
7	SY MAR 23 03/22/23	CURTIS- HELMETS,GLOVES,HEAD	2,314.54			20 62000	456		10200
8	SY MAR 23 03/22/23	AMZ- COMP SPEAKERS	17.15*			20 62000	475		10200
9	SY MAR 23 03/22/23	AMZ- 8668 MOUNT BRACKET	11.77*			20 62000	351		10200
Total for Vendor:			15,070.13						
9054	20209S 327	VALLI INFORMATION SYSTEMS	716.20						
MARCH Billing									
1	87316 03/21/23	Web Posting, Postage	205.09			40 64000	374		10200
2	87316 03/21/23	Web Posting, Postage	205.10			50 65000	374		10200
3	87316 03/21/23	Printing	56.26			40 64000	374		10200
4	87316 03/21/23	Printing	56.26			50 65000	374		10200
5		OTC/Online Monthly Maintenance	0.00			40 64000	334		10200
6		OTC/Online Monthly Maintenance	0.00			50 65000	334		10200
7	87316 03/21/23	Printed insert CSD DIRECTIONS	96.12			50 65000	395		10200
8	87316 03/21/23	Printed insert CSD DIRECTIONS	96.12			40 64000	395		10200
9		WATER DEPOSIT CC FEE	0.00			50 65000	374		10200
10	87316 03/21/23	IVR SERVICE FEE	0.62			40 64000	374		10200
11	87316 03/21/23	IVR SERVICE FEE	0.63			50 65000	374		10200
Total for Vendor:			716.20						
9020	-99220E 511	VERIZON	324.88						
TABLETS: UTILITIES x4									
CELL PHONE: TMP, MS, TP, KD, DP									
2/09/23 - 3/08/23									
1	9929590230 03/08/23	TABLETS UTILITY MAR X4	20.04			40 64000	310		10200

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2	9929590230	03/08/23 TABLETS UTILITY MAR X4	20.04			50 65000	310		10200
3	9929590230	03/08/23 UTILITIES CELL PHONES X4 M	10.19			30 63000	465		10200
4	9929590230	03/08/23 UTILITIES CELL PHONES X4 M	91.67			40 64000	465		10200
5	9929590230	03/08/23 UTILITIES CELL PHONES X4 M	91.67			50 65000	465		10200
6	9929590230	03/08/23 UTILITIES CELL PHONES X4 M	10.19			60 66000	465		10200
7	9929590230	03/08/23 T PARENT CELL PHONE MAR	12.24*			20 62000	465		10200
8	9929590230	03/08/23 T PARENT CELL PHONE MAR	1.27			30 63000	465		10200
9	9929590230	03/08/23 T PARENT CELL PHONE MAR	18.15			40 64000	465		10200
10	9929590230	03/08/23 T PARENT CELL PHONE MAR	18.65			50 65000	465		10200
11	9929590230	03/08/23 T PARENT CELL PHONE MAR	1.02			60 66000	465		10200
12	9929590230	03/08/23 4GB DATA PLAN MAR	0.55			30 63000	465		10200
13	9929590230	03/08/23 4GB DATA PLAN MAR	14.30			40 64000	465		10200
14	9929590230	03/08/23 4GB DATA PLAN MAR	14.30			50 65000	465		10200
15	9929590230	03/08/23 4GB DATA PLAN MAR	0.60			60 66000	465		10200
9104 -99214E 511 VERIZON			50.04						
TABLETS: FIRE x2 2/09/23 - 3/08/23									
1	9929590231	03/08/23 RR DATA PLAN	25.02*			20 62000	465		10200
2	9929590231	03/08/23 SY DATA PLAN	25.02*			20 62000	465		10200
Total for Vendor:			374.92						
9063 20210S 310 VIBORG SAND & GRAVEL, INC.			608.77						
1	46986	03/16/23 SCREENED SAND	304.38			40 64000	353		10200
2	46986	03/16/23 SCREENED SAND	304.39			50 65000	353		10200
Total for Vendor:			608.77						
9062 20211S 732 WALLACE GROUP			7,363.38						
PROJ# 0406-0031-00									
1	58092	12/20/22 WWTF ENGINEERING 2022-43	7,363.38			40 64000	587	20001	10200
9076 20235S 732 WALLACE GROUP			13,812.46						
PROJ# 0406-0031-00									
1	58807	03/28/23 WWTF ENGINEERING 2022-43	13,812.46			40 64000	587	20001	10200
Total for Vendor:			21,175.84						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9010	20212S	717 WATER SYSTEMS CONSULTING, INC	8,233.75						
1	7714 02/28/23	DISTRICT ENGINEERING 22-23	754.37			40 64000	326		10200
2	7714 02/28/23	DISTRICT ENGINEERING 22-23	754.38			50 65000	326		10200
3	7714 02/28/23	ALLEY WATERLINE REP 2022-14	4,785.00*			50 65000	577		10200
4	7714 02/28/23	LIFT STATION FLOOD IMPR	1,187.50			40 64000	326		10200
5	7714 02/28/23	PASO BASIN COOP COMM	752.50			50 65000	324		10200
9011	20212S	717 WATER SYSTEMS CONSULTING, INC	4,711.25						
		WWTP UPGRADE PROJECTS							
1	7713 02/28/23	RECYCLED WATER PIPELINE	4,711.25			40 64000	955		10200
9012	20212S	717 WATER SYSTEMS CONSULTING, INC	4,632.50						
		CIP UPDATE 2022-58							
1	7706 02/28/23	CIP UPDATE 2022-58	2,316.25			40 64000	546		10200
2	7706 02/28/23	CIP UPDATE 2022-58	2,316.25			50 65000	546		10200
9013	20212S	717 WATER SYSTEMS CONSULTING, INC	2,103.08						
		WWTF PROJECT							
		PRJ 20001							
1	7705 02/28/23	WWTF PROJECT DESIGN	2,103.08			40 64000	587	20001	10200
9014	20212S	717 WATER SYSTEMS CONSULTING, INC	3,263.75						
		SLT TANK/STATION 2022-66							
		PRJ 21007							
1	7704 02/28/23	SLT TANK/STATION 2022-66	3,263.75			50 65000	961	21007	10200
		Total for Vendor:	22,944.33						
9033	20213S	744 WESTERN FENCE	6,000.00						
1	02/07/23	CSD OFFICE FENCE INSTALL	300.00			30 63000	500		10200
2	02/07/23	CSD OFFICE FENCE INSTALL	2,700.00*			40 64000	500		10200
3	02/07/23	CSD OFFICE FENCE INSTALL	2,700.00*			50 65000	500		10200
4	02/07/23	CSD OFFICE FENCE INSTALL	300.00*			60 66000	500		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9069	20218S	744 WESTERN FENCE	1,500.00						
1	03/29/23	CSD EXST FENCE REPAIR	1,500.00			40 64000	582		10200
		Total for Vendor:	7,500.00						
8991	-99221E	612 WEX BANK	608.26						
		FUEL BILL CLOSING DATE: 3/07/23							
1	87816727	03/07/23 Fuel 8600 MARCH	84.36			20 62000	485		10200
2	87816727	03/07/23 Fuel 8601 MARCH	0.00			20 62000	485		10200
3	87816727	03/07/23 Fuel 8630 MARCH	112.24			20 62000	485		10200
4	87816727	03/07/23 FUEL OES	0.00			20 62000	307		10200
5	87816727	03/07/23 Fuel U8632 MARCH	59.20			40 64000	485		10200
8	87816727	03/07/23 Fuel U8632 MARCH	59.20			50 65000	485		10200
9	87816727	03/07/23 Fuel U8634 MARCH	0.00			40 64000	485		10200
10	87816727	03/07/23 Fuel U8634 MARCH	0.00			50 65000	485		10200
11	87816727	03/07/23 Fuel U8636 MARCH	150.27			50 65000	485		10200
12	87816727	03/07/23 Fuel U8636 MARCH	150.27			40 64000	485		10200
13	87816727	03/07/23 REBATE ADJUSTMENT	-2.33			20 62000	485		10200
14	87816727	03/07/23 REBATE ADJUSTMENT	-1.40			40 64000	485		10200
15	87816727	03/07/23 REBATE ADJUSTMENT	-3.55			50 65000	485		10200
		Total for Vendor:	608.26						
8990	20189S	473 WHITE BRENNER LLP	13,317.70						
		FOR LEGAL SERVICES FEBRUARY 2023							
2	45257	FEB 03/07/23 SOLID WASTE LEGAL	657.80			60 66000	327		10200
3		SOLID WASTE LEGAL SB3183	0.00			60 66000	327		10200
4	47256	FEB 03/07/23 Water LEGAL	269.10			50 65000	327		10200
5	47259	FEB 03/07/23 FIRE LEGAL	182.80			20 62000	327		10200
6		HR LEGAL	0.00*			20 62000	333		10200
7	47258	FEB 03/07/23 HR LEGAL	63.59			30 63000	333		10200
8	47258	FEB 03/07/23 HR LEGAL	572.31			40 64000	333		10200
9	47258	FEB 03/07/23 HR LEGAL	572.31			50 65000	333		10200
10	47258	FEB 03/07/23 HR LEGAL	63.59			60 66000	333		10200
22	47254	FEB 03/07/23 General Legal - ADMIN	1,917.17			20 62000	327		10200
23	47254	FEB 03/07/23 General Legal - ADMIN	1,130.08*			30 63000	327		10200
24	47254	FEB 03/07/23 General Legal - ADMIN	2,794.75			40 64000	327		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
25	47254	FEB 03/07/23 General Legal - ADMIN	2,845.94			50 65000	327		10200
26	47254	FEB 03/07/23 General Legal - ADMIN	155.26			60 66000	327		10200
Total for Vendor:			13,317.70						
9097	20236S	318 WILDHORSE PROPANE	388.21						
1	U006E582	03/22/23 SMF PROPANE	388.21			20 62000	382		10200
Total for Vendor:			388.21						
# of Claims			110	Total:	208,254.22	# of Vendors	43		
Total Electronic Claims			28,290.97						
Total Non-Electronic Claims			179963.25						

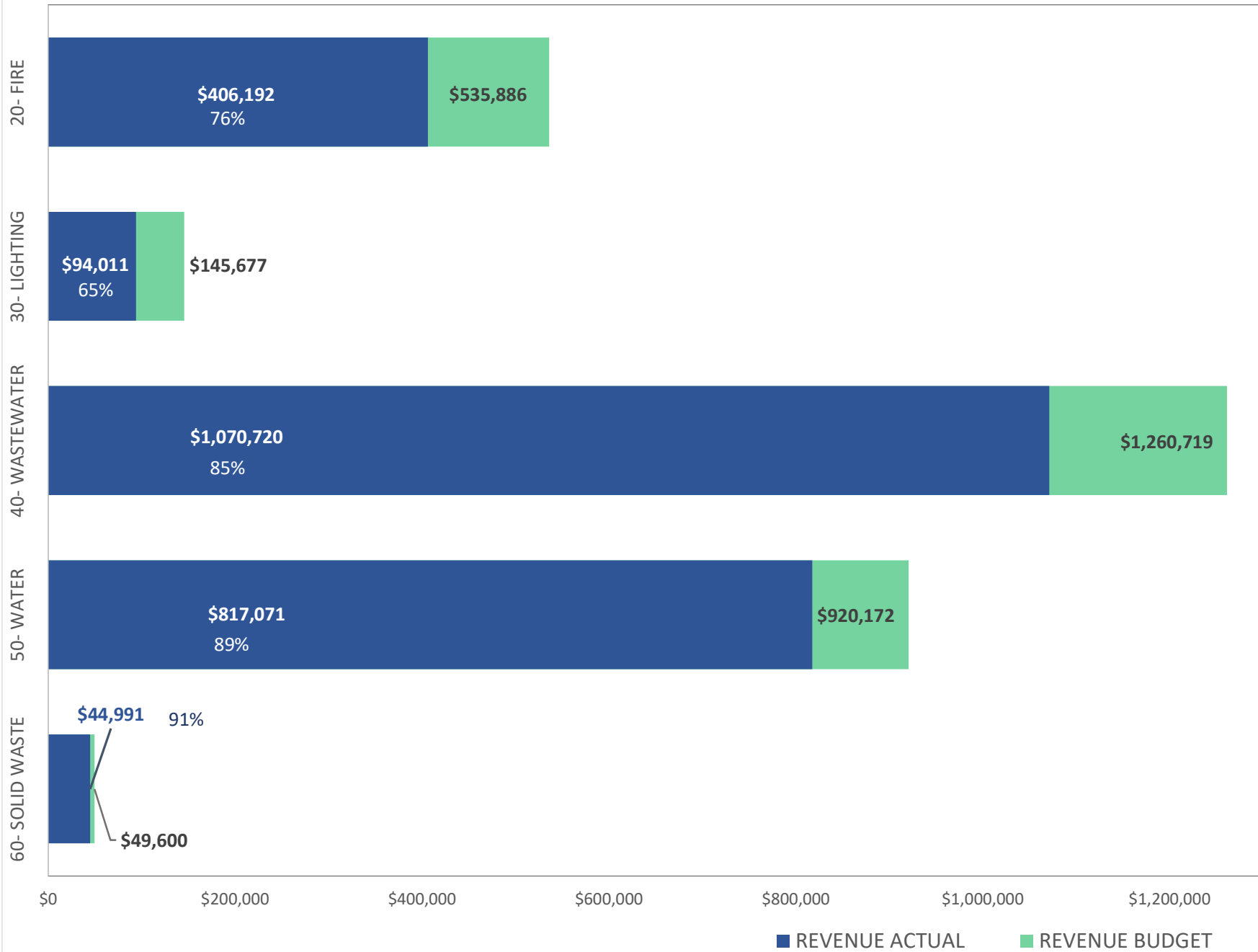
Fund/Account	Amount
20 FIRE PROTECTION DEPARTMENT	
10200 OPERATING CASH - PREMIER	\$53,860.74
30 STREET LIGHTING DEPARTMENT	
10200 OPERATING CASH - PREMIER	\$6,068.28
40 WASTEWATER DEPARTMENT	
10200 OPERATING CASH - PREMIER	\$85,551.78
50 WATER DEPARTMENT	
10200 OPERATING CASH - PREMIER	\$58,797.12
60 SOLID WASTE DEPARTMENT	
10200 OPERATING CASH - PREMIER	\$3,976.30
Total:	\$208,254.22

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT						
40000						
40320	Fire Impact Fees	0.00	2,785.31	0.00	-2,785.31	** %
40420	Ambulance Reimbursement	1,350.05	3,985.86	5,000.00	1,014.14	80 %
40500	VFA Assistance Grant	0.00	0.00	18,154.00	18,154.00	0 %
	Account Group Total:	1,350.05	6,771.17	23,154.00	16,382.83	29 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	15,825.41	321,194.28	466,232.00	145,037.72	69 %
	Account Group Total:	15,825.41	321,194.28	466,232.00	145,037.72	69 %
46000	Revenues & Interest					
46000	Revenues & Interest	125.35	47,527.55	46,500.00	-1,027.55	102 %
46009	Grants - Other	0.00	132.00	0.00	-132.00	** %
46150	Miscellaneous Income	0.00	465.66	0.00	-465.66	** %
46151	Refund/Adjustments	0.00	5,632.55	0.00	-5,632.55	** %
46153	Plan Check Fees and Inspections	0.00	2,100.00	0.00	-2,100.00	** %
46157	Donation	0.00	500.00	0.00	-500.00	** %
46175	Sale of Surplus Property	0.00	21,869.01	0.00	-21,869.01	** %
	Account Group Total:	125.35	78,226.77	46,500.00	-31,726.77	168 %
	Fund Total:	17,300.81	406,192.22	535,886.00	129,693.78	76 %
30 STREET LIGHTING DEPARTMENT						
43000	Property Taxes Collected					
43000	Property Taxes Collected	4,891.74	99,250.41	145,677.00	46,426.59	68 %
	Account Group Total:	4,891.74	99,250.41	145,677.00	46,426.59	68 %
46000	Revenues & Interest					
46000	Revenues & Interest	397.02	2,341.12	0.00	-2,341.12	** %
46009	Grants - Other	0.00	13.75	0.00	-13.75	** %
46100	Realized Earnings	-7,607.32	-10,064.12	0.00	10,064.12	** %
46150	Miscellaneous Income	0.00	48.51	0.00	-48.51	** %
46151	Refund/Adjustments	0.00	119.29	0.00	-119.29	** %
46155	Will Serve Processing Fees	0.00	400.00	0.00	-400.00	** %
46175	Sale of Surplus Property	0.00	1,901.65	0.00	-1,901.65	** %
	Account Group Total:	-7,210.30	-5,239.80	0.00	5,239.80	** %
	Fund Total:	-2,318.56	94,010.61	145,677.00	51,666.39	65 %
40 WASTEWATER DEPARTMENT						
40000						
40850	Wastewater Hook-up Fees	0.00	29,445.35	0.00	-29,445.35	** %
40900	Wastewater Sales	99,202.60	871,588.68	1,099,618.00	228,029.32	79 %
40901	Riverzone Surcharge	1,551.70	13,920.75	18,388.00	4,467.25	76 %
40910	Wastewater Late Charges	1,858.70	14,008.06	0.00	-14,008.06	** %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40 WASTEWATER DEPARTMENT						
	Account Group Total:	102,613.00	928,962.84	1,118,006.00	189,043.16	83 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	2,448.75	50,152.49	72,713.00	22,560.51	69 %
	Account Group Total:	2,448.75	50,152.49	72,713.00	22,560.51	69 %
46000	Revenues & Interest					
46000	Revenues & Interest	193.86	2,712.33	0.00	-2,712.33	** %
46008	DWR Grants	0.00	34,750.00	70,000.00	35,250.00	50 %
46009	Grants - Other	0.00	198.00	0.00	-198.00	** %
46150	Miscellaneous Income	1,296.00	16,011.89	0.00	-16,011.89	** %
46151	Refund/Adjustments	21.07	1,853.13	0.00	-1,853.13	** %
46155	Will Serve Processing Fees	200.00	2,800.00	0.00	-2,800.00	** %
46175	Sale of Surplus Property	0.00	33,278.95	0.00	-33,278.95	** %
	Account Group Total:	1,710.93	91,604.30	70,000.00	-21,604.30	131 %
	Fund Total:	106,772.68	1,070,719.63	1,260,719.00	189,999.37	85 %
50 WATER DEPARTMENT						
41000	Water Sales					
41000	Water Sales	67,703.21	724,073.07	920,172.00	196,098.93	79 %
41001	Water Connection Fees	0.00	29,944.32	0.00	-29,944.32	** %
41003	Water Surcharge	43.00	403.00	0.00	-403.00	** %
41005	Water Late Charges	1,279.17	12,329.06	0.00	-12,329.06	** %
41010	Water Meter Fees	0.00	450.00	0.00	-450.00	** %
	Account Group Total:	69,025.38	767,199.45	920,172.00	152,972.55	83 %
46000	Revenues & Interest					
46000	Revenues & Interest	45.18	505.36	0.00	-505.36	** %
46009	Grants - Other	0.00	195.25	0.00	-195.25	** %
46150	Miscellaneous Income	1,268.76	4,411.37	0.00	-4,411.37	** %
46151	Refund/Adjustments	21.08	4,328.57	0.00	-4,328.57	** %
46155	Will Serve Processing Fees	200.00	4,300.00	0.00	-4,300.00	** %
46175	Sale of Surplus Property	0.00	36,131.42	0.00	-36,131.42	** %
	Account Group Total:	1,535.02	49,871.97	0.00	-49,871.97	** %
	Fund Total:	70,560.40	817,071.42	920,172.00	103,100.58	89 %
60 SOLID WASTE DEPARTMENT						
46000	Revenues & Interest					
46000	Revenues & Interest	12.62	-2,214.32	0.00	2,214.32	** %
46005	Franchise Fees	4,069.73	35,799.40	39,600.00	3,800.60	90 %
46009	Grants - Other	0.00	11.00	10,000.00	9,989.00	0 %
46150	Miscellaneous Income	0.00	9,295.05	0.00	-9,295.05	** %
46151	Refund/Adjustments	0.00	98.11	0.00	-98.11	** %
46155	Will Serve Processing Fees	0.00	100.00	0.00	-100.00	** %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
60 SOLID WASTE DEPARTMENT						
46175	Sale of Surplus Property	0.00	1,901.65	0.00	-1,901.65	** %
	Account Group Total:	4,082.35	44,990.89	49,600.00	4,609.11	91 %
	Fund Total:	4,082.35	44,990.89	49,600.00	4,609.11	91 %
	Grand Total:	196,397.68	2,432,984.77	2,912,054.00	479,069.23	84 %

P3 2023 San Miguel CSD Revenue Actual vs Budget



Fund	Received			Revenue To Be Received	% Received
	Current Month	Received YTD	Estimated Revenue		
20 FIRE PROTECTION DEPARTMENT	17,300.81	406,192.22	535,886.00	129,693.78	76 %
30 STREET LIGHTING DEPARTMENT	-2,318.56	94,010.61	145,677.00	51,666.39	65 %
40 WASTEWATER DEPARTMENT	106,772.68	1,070,719.63	1,260,719.00	189,999.37	85 %
50 WATER DEPARTMENT	70,560.40	817,071.42	920,172.00	103,100.58	89 %
60 SOLID WASTE DEPARTMENT	4,082.35	44,990.89	49,600.00	4,609.11	91 %
Grand Total:	196,397.68	2,432,984.77	2,912,054.00	479,069.23	84 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
62000 Fire							
62000 Fire							
	105 Salaries and Wages	12,123.31	115,102.56	164,684.00	164,684.00	49,581.44	70 %
	111 BOD Stipend	88.00	748.00	2,880.00	2,880.00	2,132.00	26 %
	120 Workers' Compensation	0.00	30,752.74	11,312.00	11,312.00	-19,440.74	272 %
	121 Physicals	0.00	0.00	2,400.00	2,400.00	2,400.00	0 %
	125 Volunteer Firefighter Stipends	8,230.74	60,779.94	45,000.00	45,000.00	-15,779.94	135 %
	135 Payroll Tax - FICA/SS	497.58	3,601.50	2,790.00	2,790.00	-811.50	129 %
	140 Payroll Tax - Medicare	296.43	2,559.99	2,978.00	2,978.00	418.01	86 %
	155 Payroll Tax - SUI	353.69	1,789.20	2,984.00	2,984.00	1,194.80	60 %
	160 Payroll Tax - ETT	7.52	32.52	0.00	0.00	-32.52	*** %
	205 Insurance - Health	1,114.04	7,251.97	14,592.00	14,592.00	7,340.03	50 %
	210 Insurance - Dental	62.71	525.97	697.00	697.00	171.03	75 %
	215 Insurance - Vision	10.03	84.46	112.00	112.00	27.54	75 %
	225 Retirement - PERS Expense	1,363.58	12,073.29	8,503.00	8,503.00	-3,570.29	142 %
	305 Operations & Maintenance	196.32	2,998.35	0.00	0.00	-2,998.35	*** %
	310 Phone & Fax Expense	140.22	845.88	1,500.00	1,500.00	654.12	56 %
	315 Postage, Shipping & Freight	31.39	364.91	200.00	200.00	-164.91	182 %
	319 Legal: P.R.A.s - Professional Svcs	0.00	406.80	360.00	360.00	-46.80	113 %
	320 Printing & Reproduction	0.00	364.34	0.00	0.00	-364.34	*** %
	321 IT Services - Professional Svcs	904.01	7,453.57	7,140.00	7,140.00	-313.57	104 %
	323 Auditor - Professional Svcs	0.00	1,865.00	4,200.00	4,200.00	2,335.00	44 %
	325 Accounting - Professional Svcs	0.00	761.00	7,200.00	7,200.00	6,439.00	11 %
	326 Engineering - Professional Svcs	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	327 Legal: General - Professional Svcs	2,099.97	12,687.42	18,000.00	18,000.00	5,312.58	70 %
	328 Insurance - Prop & Liability	0.00	16,554.61	15,687.00	15,687.00	-867.61	106 %
	333 Legal: HR - Professional Svcs	0.00	9,605.20	0.00	0.00	-9,605.20	*** %
	334 Maintenance Agreements	0.00	2,341.62	5,000.00	5,000.00	2,658.38	47 %
	335 Meals	0.00	324.57	0.00	0.00	-324.57	*** %
	340 Meetings and Conferences	0.00	3.00	500.00	500.00	497.00	1 %
	345 Mileage Expense Reimbursement	0.00	0.00	250.00	250.00	250.00	0 %
	348 Safety Equipment and Supplies	0.00	365.01	0.00	0.00	-365.01	*** %
	350 Repairs & Maint - Computers	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	351 Repairs & Maint - Equip	11.77	9,059.85	5,000.00	5,000.00	-4,059.85	181 %
	352 Repairs & Maint - Structures	4,760.81	36,368.58	6,000.00	52,500.00	16,131.42	69 %
	354 Repairs & Maint - Vehicles	1,356.30	4,782.44	10,000.00	10,000.00	5,217.56	48 %
	359 Testing & Supplies - Other	0.00	193.14	0.00	0.00	-193.14	*** %
	370 Dispatch Services (Fire)	0.00	15,374.80	16,000.00	16,000.00	625.20	96 %
	375 Internet Expenses	129.98	129.98	2,000.00	2,000.00	1,870.02	6 %
	376 Web Page - Upgrade/Maint	0.00	768.00	1,000.00	1,000.00	232.00	77 %
	380 Utilities - Alarm Service	35.00	35.00	288.00	288.00	253.00	12 %
	381 Utilities - Electric	-41.68	3,817.76	6,000.00	6,000.00	2,182.24	64 %
	382 Utilities - Propane	388.21	833.89	1,000.00	1,000.00	166.11	83 %
	384 Utilities - Water/Sewer	155.95	181.49	622.00	622.00	440.51	29 %
	385 Dues and Subscriptions	282.37	12,974.51	5,234.00	5,234.00	-7,740.51	248 %
	386 Education and Training	1,001.00	4,353.64	10,000.00	10,000.00	5,646.36	44 %
	393 Advertising and Public Notices	322.63	322.63	1,000.00	1,000.00	677.37	32 %
	394 LAFCO Allocations	0.00	1,482.74	1,600.00	1,600.00	117.26	93 %
	395 Community Outreach	0.00	59.13	1,000.00	1,000.00	940.87	6 %
	405 Software	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
410	Office Supplies	531.72	1,903.37	1,000.00	1,000.00	-903.37	190 %
445	CPR/FIRST AID TRAINING MATERIAL	0.00	0.00	500.00	500.00	500.00	0 %
450	EMS Supplies	0.00	1,634.16	5,000.00	5,000.00	3,365.84	33 %
455	Fire Safety Gear & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
456	VFF Assistance Grant	2,314.54	28,122.56	36,307.00	36,307.00	8,184.44	77 %
465	Cell phones, Radios and Pagers	155.77	1,940.49	1,500.00	1,500.00	-440.49	129 %
470	Communication Equipment	0.00	1,543.46	7,500.00	7,500.00	5,956.54	21 %
475	Computer Supplies & Upgrades	17.15	6,283.48	0.00	1,772.82	-4,510.66	354 %
485	Fuel Expense	483.85	6,142.59	9,000.00	9,000.00	2,857.41	68 %
490	Small Tools & Equipment	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
495	Uniform Expense	207.15	390.66	5,000.00	5,000.00	4,609.34	8 %
500	Capital Outlay	0.00	0.00	0.00	394.80	394.80	0 %
503	Weed Abatement Costs	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
505	Fire Training Grounds	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
510	Fire Station Addition	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
511	Fire- Temp Housing Unit	0.00	17,953.71	6,800.00	6,800.00	-11,153.71	264 %
710	County Hazmat Dues	0.00	2,000.00	2,000.00	2,000.00	0.00	100 %
900	District Strategic Plan	0.00	324.00	0.00	0.00	-324.00	*** %
949	Lease agreements	4,800.00	5,228.27	0.00	1,921.50	-3,306.77	272 %
960	Property Tax Expense	0.00	298.90	0.00	0.00	-298.90	*** %
981	Debt Svcs Equipt - Principle	0.00	34,208.17	0.00	0.00	-34,208.17	*** %
982	Debt Svcs Equipt - Interest	0.00	12,874.52	0.00	0.00	-12,874.52	*** %
983	Debt Svcs Structure- Principle	23,012.72	23,012.72	0.00	0.00	-23,012.72	*** %
984	Debt Svcs Structure - Interest	10,563.59	10,563.59	0.00	0.00	-10,563.59	*** %
	Account Total:	78,008.37	537,405.65	486,320.00	536,909.12	-496.53	100 %
	Account Group Total:	78,008.37	537,405.65	486,320.00	536,909.12	-496.53	100 %
	Fund Total:	78,008.37	537,405.65	486,320.00	536,909.12	-496.53	100 %
30 STREET LIGHTING DEPARTMENT							
63000 Lighting							
63000 Lighting							
105	Salaries and Wages	1,076.45	9,683.44	20,667.00	20,667.00	10,983.56	47 %
111	BOD Stipend	8.00	68.00	300.00	300.00	232.00	23 %
115	Payroll Expenses	0.00	0.00	250.00	250.00	250.00	0 %
120	Workers' Compensation	0.00	18.13	52.00	52.00	33.87	35 %
121	Physicals	0.00	0.00	50.00	50.00	50.00	0 %
135	Payroll Tax - FICA/SS	0.48	18.26	100.00	100.00	81.74	18 %
140	Payroll Tax - Medicare	15.68	142.61	300.00	300.00	157.39	48 %
155	Payroll Tax - SUI	0.36	53.83	971.00	971.00	917.17	6 %
160	Payroll Tax - ETT	0.00	1.11	0.00	0.00	-1.11	*** %
205	Insurance - Health	146.41	1,791.04	2,241.00	2,241.00	449.96	80 %
210	Insurance - Dental	6.66	49.25	115.00	115.00	65.75	43 %
215	Insurance - Vision	1.14	8.51	19.00	19.00	10.49	45 %
225	Retirement - PERS Expense	96.86	1,143.43	1,575.00	1,575.00	431.57	73 %
305	Operations & Maintenance	13.68	330.52	1,500.00	1,500.00	1,169.48	22 %
310	Phone & Fax Expense	8.12	80.20	90.00	90.00	9.80	89 %
315	Postage, Shipping & Freight	3.27	2.73	100.00	100.00	97.27	3 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
319	Legal: P.R.A.s - Professional Svcs	0.00	42.38	45.00	45.00	2.62	94 %
320	Printing & Reproduction	0.00	1.68	150.00	150.00	148.32	1 %
321	IT Services - Professional Svcs	277.55	1,022.91	685.00	685.00	-337.91	149 %
323	Auditor - Professional Svcs	0.00	187.50	420.00	420.00	232.50	45 %
325	Accounting - Professional Svcs	0.00	76.50	720.00	720.00	643.50	11 %
326	Engineering - Professional Svcs	0.00	169.87	5,000.00	5,000.00	4,830.13	3 %
327	Legal: General - Professional Svcs	1,130.08	1,948.85	1,875.00	1,875.00	-73.85	104 %
328	Insurance - Prop & Liability	0.00	3,091.97	3,091.00	3,091.00	-0.97	100 %
329	New Hire Screening	0.00	0.00	50.00	50.00	50.00	0 %
330	Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
331	Legal: SMEA - Professional Svcs	0.00	0.00	250.00	250.00	250.00	0 %
333	Legal: HR - Professional Svcs	63.59	358.31	400.00	400.00	41.69	90 %
334	Maintenance Agreements	0.00	239.45	400.00	400.00	160.55	60 %
335	Meals	0.00	0.00	150.00	150.00	150.00	0 %
340	Meetings and Conferences	0.00	0.00	350.00	350.00	350.00	0 %
345	Mileage Expense Reimbursement	0.00	0.00	150.00	150.00	150.00	0 %
348	Safety Equipment and Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
350	Repairs & Maint - Computers	0.00	0.00	150.00	150.00	150.00	0 %
351	Repairs & Maint - Equip	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
352	Repairs & Maint - Structures	0.00	0.00	500.00	500.00	500.00	0 %
353	Repairs & Maint - Infrastructure	0.00	3,910.46	10,000.00	10,000.00	6,089.54	39 %
354	Repairs & Maint - Vehicles	0.00	26.05	1,000.00	1,000.00	973.95	3 %
375	Internet Expenses	10.58	10.58	27.00	27.00	16.42	39 %
376	Web Page - Upgrade/Maint	0.00	48.00	48.00	48.00	0.00	100 %
380	Utilities - Alarm Service	0.00	0.00	36.00	36.00	36.00	0 %
381	Utilities - Electric	1,218.86	10,959.96	20,000.00	20,000.00	9,040.04	55 %
382	Utilities - Propane	0.00	46.41	50.00	50.00	3.59	93 %
383	Utilities - Trash	0.00	0.00	63.00	63.00	63.00	0 %
384	Utilities - Water/Sewer	644.90	8,487.29	15,100.00	15,100.00	6,612.71	56 %
385	Dues and Subscriptions	9.81	217.58	1,348.00	1,348.00	1,130.42	16 %
386	Education and Training	48.06	95.02	2,000.00	2,000.00	1,904.98	5 %
393	Advertising and Public Notices	0.00	0.00	500.00	500.00	500.00	0 %
394	LAFCO Allocations	0.00	1,491.92	1,492.00	1,492.00	0.08	100 %
395	Community Outreach	0.00	3.02	150.00	150.00	146.98	2 %
410	Office Supplies	5.57	33.84	500.00	500.00	466.16	7 %
432	Utility Rate Design Study	0.00	0.00	30,000.00	30,000.00	30,000.00	0 %
465	Cell phones, Radios and Pagers	12.01	95.77	118.00	118.00	22.23	81 %
475	Computer Supplies & Upgrades	0.00	575.77	1,000.00	1,770.00	1,194.23	33 %
485	Fuel Expense	0.00	0.00	200.00	200.00	200.00	0 %
490	Small Tools & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
495	Uniform Expense	1.00	129.24	160.00	160.00	30.76	81 %
500	Capital Outlay	2,511.20	11,016.92	0.00	13,541.12	2,524.20	81 %
715	Licenses, Permits and Fees	0.00	0.00	100.00	100.00	100.00	0 %
900	District Strategic Plan	0.00	33.75	0.00	0.00	-33.75	*** %
940	Bank Service Charges	0.00	0.00	15.00	15.00	15.00	0 %
949	Lease agreements	110.00	154.61	455.00	888.12	733.51	17 %
	Account Total:	7,420.32	57,866.67	148,078.00	162,822.24	104,955.57	36 %
	Account Group Total:	7,420.32	57,866.67	148,078.00	162,822.24	104,955.57	36 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
Fund Total:		7,420.32	57,866.67	148,078.00	162,822.24	104,955.57	36 %
40 WASTEWATER DEPARTMENT							
64000 Sanitary							
64000 Sanitary							
	105 Salaries and Wages	14,487.07	155,307.69	307,977.00	307,977.00	152,669.31	50 %
	109 Stand-by Hours	0.00	0.00	12,500.00	12,500.00	12,500.00	0 %
	111 BOD Stipend	144.00	1,224.00	4,320.00	4,320.00	3,096.00	28 %
	115 Payroll Expenses	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	120 Workers' Compensation	0.00	9,451.82	9,452.00	9,452.00	0.18	100 %
	121 Physicals	0.00	75.00	150.00	150.00	75.00	50 %
	135 Payroll Tax - FICA/SS	8.92	414.01	2,000.00	2,000.00	1,585.99	21 %
	140 Payroll Tax - Medicare	212.19	2,247.82	4,466.00	4,466.00	2,218.18	50 %
	155 Payroll Tax - SUI	49.32	1,199.41	14,475.00	14,475.00	13,275.59	8 %
	160 Payroll Tax - ETT	1.07	25.60	20.00	20.00	-5.60	128 %
	205 Insurance - Health	2,710.87	19,136.01	38,641.00	38,641.00	19,504.99	50 %
	206 Insurance - CalPers Health Retiree	0.00	0.00	1,700.00	1,700.00	1,700.00	0 %
	210 Insurance - Dental	122.84	991.82	2,261.00	2,261.00	1,269.18	44 %
	215 Insurance - Vision	19.84	158.85	321.00	321.00	162.15	49 %
	225 Retirement - PERS Expense	1,239.93	21,524.65	32,000.00	32,000.00	10,475.35	67 %
	305 Operations & Maintenance	1,538.45	6,572.32	8,000.00	8,000.00	1,427.68	82 %
	310 Phone & Fax Expense	136.92	1,800.72	2,000.00	2,000.00	199.28	90 %
	315 Postage, Shipping & Freight	47.08	63.42	1,000.00	1,000.00	936.58	6 %
	319 Legal: P.R.A.s - Professional Svcs	0.00	610.19	540.00	540.00	-70.19	113 %
	320 Printing & Reproduction	0.00	24.19	1,000.00	1,000.00	975.81	2 %
	321 IT Services - Professional Svcs	895.78	8,960.03	9,895.00	9,895.00	934.97	91 %
	323 Auditor - Professional Svcs	0.00	3,160.00	4,480.00	4,480.00	1,320.00	71 %
	325 Accounting - Professional Svcs	0.00	1,145.00	7,680.00	7,680.00	6,535.00	15 %
	326 Engineering - Professional Svcs	1,941.87	10,893.23	25,000.00	25,000.00	14,106.77	44 %
	327 Legal: General - Professional Svcs	2,794.75	22,804.17	27,000.00	27,000.00	4,195.83	84 %
	328 Insurance - Prop & Liability	0.00	17,979.81	17,963.00	17,963.00	-16.81	100 %
	329 New Hire Screening	0.00	45.00	100.00	100.00	55.00	45 %
	330 Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	331 Legal: SMEA - Professional Svcs	0.00	4,046.05	3,500.00	3,500.00	-546.05	116 %
	333 Legal: HR - Professional Svcs	572.31	5,118.57	6,000.00	6,000.00	881.43	85 %
	334 Maintenance Agreements	0.00	5,596.14	8,000.00	8,000.00	2,403.86	70 %
	335 Meals	0.00	0.00	100.00	100.00	100.00	0 %
	340 Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	345 Mileage Expense Reimbursement	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	348 Safety Equipment and Supplies	710.69	1,588.33	2,000.00	2,000.00	411.67	79 %
	349 Repairs & Maint - Mission Gardens	0.00	4,333.72	7,500.00	7,500.00	3,166.28	58 %
	350 Repairs & Maint - Computers	0.00	16.26	1,600.00	1,600.00	1,583.74	1 %
	351 Repairs & Maint - Equip	198.60	3,286.50	8,000.00	8,000.00	4,713.50	41 %
	352 Repairs & Maint - Structures	0.00	138.29	1,500.00	1,500.00	1,361.71	9 %
	353 Repairs & Maint - Infrastructure	304.38	319.42	15,000.00	15,000.00	14,680.58	2 %
	354 Repairs & Maint - Vehicles	1,060.13	3,714.27	3,000.00	3,000.00	-714.27	124 %
	355 Testing & Supplies (WWTP)	1,436.00	11,898.00	14,000.00	14,000.00	2,102.00	85 %
	374 CSD Utilities - Billing Services	261.97	2,916.71	3,500.00	3,500.00	583.29	83 %
	375 Internet Expenses	397.48	3,887.90	3,500.00	3,500.00	-387.90	111 %
	376 Web Page - Upgrade/Maint	0.00	768.00	768.00	768.00	0.00	100 %
	379 Utilities - Electric Mission Gardens	62.03	763.73	2,000.00	2,000.00	1,236.27	38 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
380	Utilities - Alarm Service	133.50	546.48	1,320.00	1,320.00	773.52	41 %
381	Utilities - Electric	6,672.65	62,449.44	80,000.00	80,000.00	17,550.56	78 %
382	Utilities - Propane	0.00	731.49	510.00	510.00	-221.49	143 %
383	Utilities - Trash	58.34	525.06	701.00	701.00	175.94	75 %
384	Utilities - Water/Sewer	111.18	1,755.54	2,470.00	2,470.00	714.46	71 %
385	Dues and Subscriptions	163.46	3,654.32	3,984.00	3,984.00	329.68	92 %
386	Education and Training	432.57	1,121.30	2,500.00	2,500.00	1,378.70	45 %
393	Advertising and Public Notices	0.00	59.24	1,000.00	1,000.00	940.76	6 %
394	LAFCO Allocations	0.00	1,615.16	1,615.00	1,615.00	-0.16	100 %
395	Community Outreach	96.12	222.78	1,200.00	1,200.00	977.22	19 %
396	Utilities - SoCal Gas	19.62	122.84	1,000.00	1,000.00	877.16	12 %
410	Office Supplies	520.99	2,648.38	2,000.00	2,000.00	-648.38	132 %
432	Utility Rate Design Study	0.00	8,591.90	0.00	28,507.50	19,915.60	30 %
459	SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
465	Cell phones, Radios and Pagers	124.12	1,132.17	1,394.00	1,394.00	261.83	81 %
475	Computer Supplies & Upgrades	0.00	15,043.64	2,000.00	10,535.00	-4,508.64	143 %
485	Fuel Expense	625.56	4,207.23	6,000.00	6,000.00	1,792.77	70 %
490	Small Tools & Equipment	0.00	93.77	5,500.00	5,500.00	5,406.23	2 %
495	Uniform Expense	15.82	2,164.66	2,500.00	2,500.00	335.34	87 %
500	Capital Outlay	22,600.80	37,214.69	0.00	14,092.20	-23,122.49	264 %
545	Sewer System Mgmt Plan (SSMP)	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
546	Master Plans	2,316.25	5,841.88	6,140.00	6,140.00	298.12	95 %
560	Sewer Line Repairs	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
570	Repairs, Maint. & Video Sewer Lines	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
580	Mission Gardens Lift Station Projects	2,210.62	6,254.19	10,000.00	10,000.00	3,745.81	63 %
582	WWTP Plant Maintenance	8,497.25	33,074.00	40,000.00	40,000.00	6,926.00	83 %
583	WWTP Drying Pond Maintenance	0.00	0.00	40,000.00	40,000.00	40,000.00	0 %
587	WWTF Final Design/Construction	23,278.92	225,701.45	0.00	798,128.00	572,426.55	28 %
705	Waste Discharge Fees/Permits	0.00	28,140.00	28,140.00	28,140.00	0.00	100 %
715	Licenses, Permits and Fees	404.00	3,895.71	4,000.00	4,000.00	104.29	97 %
805	Refundable Water/Sewer/Hydrant	0.00	0.00	100.00	100.00	100.00	0 %
900	District Strategic Plan	0.00	486.00	486.00	486.00	0.00	100 %
908	Cash Over/Cash Short	50.00	25.28	0.00	0.00	-25.28	*** %
940	Bank Service Charges	50.00	127.00	100.00	100.00	-27.00	127 %
949	Lease agreements	990.00	1,632.40	8,400.00	19,645.50	18,013.10	8 %
955	3W Water Line SGMA	4,711.25	4,711.25	217,355.00	217,355.00	212,643.75	2 %
960	Property Tax Expense	0.00	127.82	128.00	128.00	0.18	100 %
970	WWTF Long Term Maintenance	0.00	0.00	100,000.00	100,000.00	100,000.00	0 %
971	Loan Principal Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0 %
972	Loan Interest Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0 %
	Account Total:	105,437.51	788,123.72	1,511,952.00	2,372,460.20	1,584,336.48	33 %
	Account Group Total:	105,437.51	788,123.72	1,511,952.00	2,372,460.20	1,584,336.48	33 %
	Fund Total:	105,437.51	788,123.72	1,511,952.00	2,372,460.20	1,584,336.48	33 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
64000	Sanitary						
64000	Sanitary						
	908 Cash Over/Cash Short	50.00	50.00	0.00	0.00	-50.00	*** %
	Account Total:	50.00	50.00	0.00	0.00	-50.00	*** %
	Account Group Total:	50.00	50.00	0.00	0.00	-50.00	*** %
65000	Water						
65000	Water						
	105 Salaries and Wages	22,521.44	200,686.03	303,673.00	303,673.00	102,986.97	66 %
	109 Stand-by Hours	0.00	0.00	12,500.00	12,500.00	12,500.00	0 %
	111 BOD Stipend	152.00	1,292.00	4,260.00	4,260.00	2,968.00	30 %
	115 Payroll Expenses	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	120 Workers' Compensation	0.00	13,323.34	13,323.00	13,323.00	-0.34	100 %
	121 Physicals	0.00	75.00	150.00	150.00	75.00	50 %
	135 Payroll Tax - FICA/SS	9.44	418.36	2,000.00	2,000.00	1,581.64	21 %
	140 Payroll Tax - Medicare	328.78	2,903.26	4,403.00	4,403.00	1,499.74	66 %
	155 Payroll Tax - SUI	49.73	1,407.52	4,273.00	4,273.00	2,865.48	33 %
	160 Payroll Tax - ETT	1.06	30.02	20.00	20.00	-10.02	150 %
	205 Insurance - Health	3,619.94	24,383.89	28,444.00	28,444.00	4,060.11	86 %
	206 Insurance - CalPers Health Retiree	0.00	0.00	1,700.00	1,700.00	1,700.00	0 %
	210 Insurance - Dental	183.27	1,246.93	1,987.00	1,987.00	740.07	63 %
	215 Insurance - Vision	29.91	200.01	326.00	326.00	125.99	61 %
	225 Retirement - PERS Expense	2,035.12	27,052.61	32,000.00	32,000.00	4,947.39	85 %
	305 Operations & Maintenance	1,379.09	5,988.60	8,000.00	8,000.00	2,011.40	75 %
	310 Phone & Fax Expense	135.39	1,783.16	2,000.00	2,000.00	216.84	89 %
	315 Postage, Shipping & Freight	56.28	70.52	1,000.00	1,000.00	929.48	7 %
	319 Legal: P.R.A.s - Professional Svcs	0.00	601.72	532.00	532.00	-69.72	113 %
	320 Printing & Reproduction	1,080.91	1,158.25	1,000.00	1,000.00	-158.25	116 %
	321 IT Services - Professional Svcs	1,062.93	9,006.17	9,895.00	9,895.00	888.83	91 %
	323 Auditor - Professional Svcs	0.00	3,117.50	4,480.00	4,480.00	1,362.50	70 %
	324 GSA-GSP - Professional Svcs	752.50	956.32	15,000.00	15,000.00	14,043.68	6 %
	325 Accounting - Professional Svcs	0.00	1,153.50	7,680.00	7,680.00	6,526.50	15 %
	326 Engineering - Professional Svcs	754.38	11,049.52	27,500.00	27,500.00	16,450.48	40 %
	327 Legal: General - Professional Svcs	3,115.04	17,546.69	26,625.00	26,625.00	9,078.31	66 %
	328 Insurance - Prop & Liability	369.00	29,760.59	29,375.00	29,375.00	-385.59	101 %
	329 New Hire Screening	0.00	45.00	100.00	100.00	55.00	45 %
	330 Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	331 Legal: SMEA - Professional Svcs	0.00	4,046.05	3,500.00	3,500.00	-546.05	116 %
	333 Legal: HR - Professional Svcs	572.31	5,059.62	6,000.00	6,000.00	940.38	84 %
	334 Maintenance Agreements	0.00	5,432.99	9,260.00	9,260.00	3,827.01	59 %
	335 Meals	0.00	0.00	100.00	100.00	100.00	0 %
	340 Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	345 Mileage Expense Reimbursement	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	348 Safety Equipment and Supplies	305.38	1,183.04	2,000.00	2,000.00	816.96	59 %
	350 Repairs & Maint - Computers	0.00	268.00	1,500.00	1,500.00	1,232.00	18 %
	351 Repairs & Maint - Equip	198.59	4,516.44	5,000.00	5,000.00	483.56	90 %
	352 Repairs & Maint - Structures	0.00	426.68	2,000.00	2,000.00	1,573.32	21 %
	353 Repairs & Maint - Infrastructure	2,044.14	28,018.15	50,000.00	50,000.00	21,981.85	56 %
	354 Repairs & Maint - Vehicles	1,160.68	3,571.94	3,000.00	3,000.00	-571.94	119 %

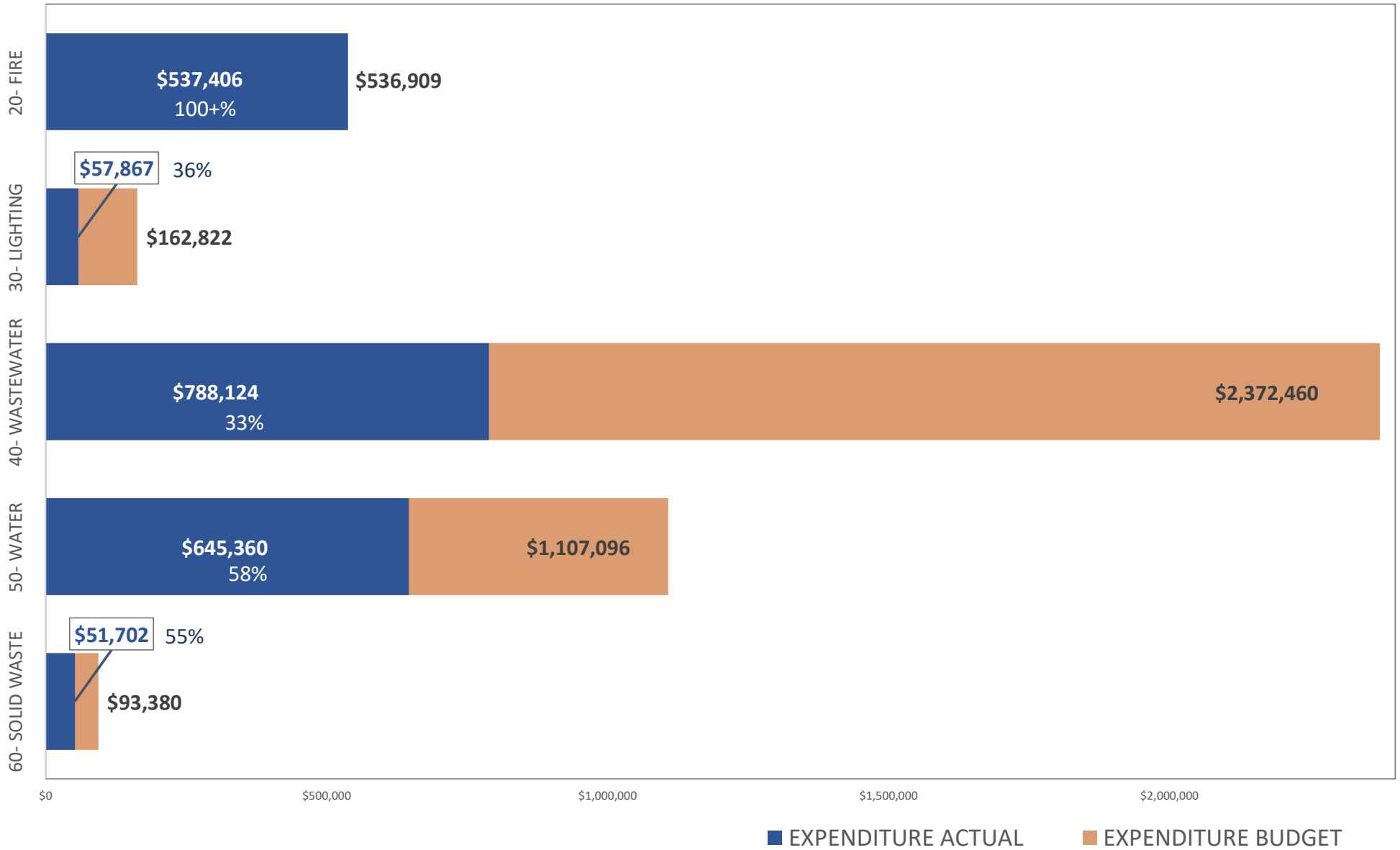
Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
	356 Testing & Supplies - Well #3 (Water)	663.00	2,183.08	3,500.00	3,500.00	1,316.92	62 %
	357 Testing & Supplies - Well #4 (Water)	663.00	2,183.07	3,500.00	3,500.00	1,316.93	62 %
	358 Testing & Supplies - SLT Well (Water)	246.00	5,941.10	6,000.00	6,000.00	58.90	99 %
	359 Testing & Supplies - Other	1,142.00	4,685.00	6,000.00	6,000.00	1,315.00	78 %
	362 Cross-Connection Control Srvcs.	0.00	892.30	1,200.00	1,200.00	307.70	74 %
	374 CSD Utilities - Billing Services	261.99	2,942.00	3,500.00	3,500.00	558.00	84 %
	375 Internet Expenses	277.50	1,218.24	1,187.00	1,187.00	-31.24	103 %
	376 Web Page - Upgrade/Maint	0.00	768.00	768.00	768.00	0.00	100 %
	380 Utilities - Alarm Service	133.50	546.48	1,320.00	1,320.00	773.52	41 %
	381 Utilities - Electric	3,337.65	39,369.14	46,000.00	46,000.00	6,630.86	86 %
	382 Utilities - Propane	0.00	739.17	2,010.00	2,010.00	1,270.83	37 %
	383 Utilities - Trash	58.34	525.06	504.00	504.00	-21.06	104 %
	384 Utilities - Water/Sewer	0.00	757.97	1,200.00	1,200.00	442.03	63 %
	385 Dues and Subscriptions	269.45	5,126.65	4,500.00	4,500.00	-626.65	114 %
	386 Education and Training	432.57	1,361.75	5,000.00	5,000.00	3,638.25	27 %
	393 Advertising and Public Notices	0.00	1,165.72	1,500.00	1,500.00	334.28	78 %
	394 LAFCO Allocations	0.00	1,613.31	1,613.00	1,613.00	-0.31	100 %
	395 Community Outreach	96.12	912.64	1,200.00	1,200.00	287.36	76 %
	396 Utilities - SoCal Gas	36.83	1,735.75	2,000.00	2,000.00	264.25	87 %
	410 Office Supplies	519.88	2,642.84	2,000.00	2,000.00	-642.84	132 %
	432 Utility Rate Design Study	0.00	8,591.91	0.00	28,807.50	20,215.59	30 %
	459 SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
	465 Cell phones, Radios and Pagers	124.62	1,132.35	1,398.00	1,398.00	265.65	81 %
	475 Computer Supplies & Upgrades	0.00	14,966.60	2,500.00	11,115.68	-3,850.92	135 %
	481 Chemicals- Well #3	0.00	2,158.40	4,000.00	4,000.00	1,841.60	54 %
	482 Chemicals- Well #4	0.00	2,185.74	4,000.00	4,000.00	1,814.26	55 %
	483 Chemicals- SLT Well	0.00	1,505.52	3,000.00	3,000.00	1,494.48	50 %
	485 Fuel Expense	623.42	4,205.09	6,000.00	6,000.00	1,794.91	70 %
	490 Small Tools & Equipment	0.00	74.50	6,000.00	6,000.00	5,925.50	1 %
	495 Uniform Expense	15.82	2,164.79	1,600.00	1,600.00	-564.79	135 %
	500 Capital Outlay	22,600.81	25,015.78	0.00	3,583.97	-21,431.81	698 %
	520 Water Main Valves Replacement	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
	525 Water Meter Replacement	0.00	9,696.01	0.00	0.00	-9,696.01	*** %
	535 Water Lines Repairs	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
	546 Master Plans	2,316.25	5,841.87	6,140.00	6,140.00	298.13	95 %
	577 PROPOSITION 1 GRANT	4,785.00	6,270.00	0.00	0.00	-6,270.00	*** %
	605 USDA Loan Payment	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
	715 Licenses, Permits and Fees	810.00	7,432.34	7,000.00	7,000.00	-432.34	106 %
	805 Refundable Water/Sewer/Hydrant	0.00	-16.09	100.00	100.00	116.09	-16 %
	900 District Strategic Plan	0.00	479.25	479.00	479.00	-0.25	100 %
	930 Interest Fees	0.00	25,178.11	60,000.00	60,000.00	34,821.89	42 %
	940 Bank Service Charges	0.00	0.00	100.00	100.00	100.00	0 %
	949 Lease agreements	990.00	1,623.48	8,362.00	19,583.88	17,960.40	8 %
	961 SLT Tank and Booster Pump Project	3,263.75	7,193.75	22,960.00	45,920.00	38,726.25	16 %
	962 0.65 MG Tank	0.00	0.00	67,660.00	67,660.00	67,660.00	0 %
	Account Total:	87,677.81	645,360.08	1,031,907.00	1,107,096.03	461,735.95	58 %
	Account Group Total:	87,677.81	645,360.08	1,031,907.00	1,107,096.03	461,735.95	58 %
	Fund Total:	87,727.81	645,410.08	1,031,907.00	1,107,096.03	461,685.95	58 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
66000 SOLID WASTE							
66000 SOLID WASTE							
	105 Salaries and Wages	1,038.66	9,470.41	19,370.00	19,370.00	9,899.59	49 %
	111 BOD Stipend	8.00	68.00	240.00	240.00	172.00	28 %
	115 Payroll Expenses	0.00	0.00	250.00	250.00	250.00	0 %
	120 Workers' Compensation	0.00	18.15	37.00	37.00	18.85	49 %
	121 Physicals	0.00	0.00	50.00	50.00	50.00	0 %
	135 Payroll Tax - FICA/SS	0.48	18.23	150.00	150.00	131.77	12 %
	140 Payroll Tax - Medicare	15.17	136.26	281.00	281.00	144.74	48 %
	155 Payroll Tax - SUI	0.36	50.31	910.00	910.00	859.69	6 %
	160 Payroll Tax - ETT	0.00	0.97	20.00	20.00	19.03	5 %
	205 Insurance - Health	144.83	1,046.41	2,132.00	2,132.00	1,085.59	49 %
	210 Insurance - Dental	6.66	49.77	105.00	105.00	55.23	47 %
	215 Insurance - Vision	1.07	7.92	17.00	17.00	9.08	47 %
	225 Retirement - PERS Expense	93.31	1,117.66	1,475.00	1,475.00	357.34	76 %
	305 Operations & Maintenance	13.69	2,094.90	3,000.00	3,000.00	905.10	70 %
	310 Phone & Fax Expense	6.50	68.28	50.00	50.00	-18.28	137 %
	315 Postage, Shipping & Freight	2.61	3.14	100.00	100.00	96.86	3 %
	319 Legal: P.R.A.s - Professional Svcs	0.00	33.89	30.00	30.00	-3.89	113 %
	320 Printing & Reproduction	0.00	1.34	150.00	150.00	148.66	1 %
	321 IT Services - Professional Svcs	272.33	929.63	500.00	500.00	-429.63	186 %
	323 Auditor - Professional Svcs	0.00	170.00	420.00	420.00	250.00	40 %
	325 Accounting - Professional Svcs	0.00	64.00	720.00	720.00	656.00	9 %
	326 Engineering - Professional Svcs	0.00	169.88	0.00	0.00	-169.88	*** %
	327 Legal: General - Professional Svcs	813.06	1,492.15	1,500.00	1,500.00	7.85	99 %
	328 Insurance - Prop & Liability	0.00	1,441.58	1,441.00	1,441.00	-0.58	100 %
	329 New Hire Screening	0.00	0.00	50.00	50.00	50.00	0 %
	330 Contract Labor	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	331 Legal: SMEA - Professional Svcs	0.00	0.00	250.00	250.00	250.00	0 %
	333 Legal: HR - Professional Svcs	63.59	299.36	400.00	400.00	100.64	75 %
	334 Maintenance Agreements	0.00	204.76	350.00	350.00	145.24	59 %
	335 Meals	0.00	0.00	100.00	100.00	100.00	0 %
	340 Meetings and Conferences	0.00	0.00	100.00	100.00	100.00	0 %
	345 Mileage Expense Reimbursement	0.00	0.00	50.00	50.00	50.00	0 %
	348 Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	0 %
	350 Repairs & Maint - Computers	0.00	0.00	150.00	150.00	150.00	0 %
	351 Repairs & Maint - Equip	97.60	409.00	500.00	500.00	91.00	82 %
	352 Repairs & Maint - Structures	0.00	0.00	100.00	100.00	100.00	0 %
	353 Repairs & Maint - Infrastructure	0.00	2,767.41	2,000.00	2,000.00	-767.41	138 %
	354 Repairs & Maint - Vehicles	0.00	0.00	150.00	150.00	150.00	0 %
	375 Internet Expenses	10.58	10.58	27.00	27.00	16.42	39 %
	376 Web Page - Upgrade/Maint	0.00	48.00	48.00	48.00	0.00	100 %
	380 Utilities - Alarm Service	0.00	0.00	36.00	36.00	36.00	0 %
	382 Utilities - Propane	0.00	99.55	150.00	150.00	50.45	66 %
	383 Utilities - Trash	0.00	0.00	189.00	189.00	189.00	0 %
	384 Utilities - Water/Sewer	0.00	0.00	39.00	39.00	39.00	0 %
	385 Dues and Subscriptions	9.81	176.33	1,321.00	1,321.00	1,144.67	13 %
	386 Education and Training	48.06	86.17	500.00	500.00	413.83	17 %
	393 Advertising and Public Notices	0.00	0.00	500.00	500.00	500.00	0 %
	394 LAFCO Allocations	0.00	1,490.09	1,490.00	1,490.00	-0.09	100 %

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 3 / 23

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
395	Community Outreach	0.00	2.76	750.00	750.00	747.24	0 %
410	Office Supplies	4.46	28.70	150.00	150.00	121.30	19 %
432	Utility Rate Design Study	0.00	0.00	0.00	16,472.50	16,472.50	0 %
465	Cell phones, Radios and Pagers	11.81	94.07	100.00	100.00	5.93	94 %
475	Computer Supplies & Upgrades	0.00	582.46	500.00	1,270.00	687.54	46 %
485	Fuel Expense	0.00	0.00	200.00	200.00	200.00	0 %
490	Small Tools & Equipment	0.00	0.00	500.00	500.00	500.00	0 %
495	Uniform Expense	1.00	129.27	150.00	150.00	20.73	86 %
500	Capital Outlay	2,511.20	25,785.61	0.00	25,032.90	-752.71	103 %
580	Mission Gardens Lift Station Projects	-895.59	0.00	0.00	0.00	0.00	0 %
650	SB1383 Compliance	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
715	Licenses, Permits and Fees	0.00	862.76	0.00	0.00	-862.76	*** %
900	District Strategic Plan	0.00	27.00	27.00	27.00	0.00	100 %
940	Bank Service Charges	0.00	0.00	15.00	15.00	15.00	0 %
949	Lease agreements	110.00	145.69	387.00	765.00	619.31	19 %
	Account Total:	4,389.25	51,702.45	50,727.00	93,380.40	41,677.95	55 %
	Account Group Total:	4,389.25	51,702.45	50,727.00	93,380.40	41,677.95	55 %
	Fund Total:	4,389.25	51,702.45	50,727.00	93,380.40	41,677.95	55 %
	Grand Total:	282,983.26	2,080,508.57	3,228,984.00	4,272,667.99	2,192,159.42	49 %

P3 2023 San Miguel CSD Operating Expenditures Actual vs Budget



SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 3/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10200 OPERATING CASH - PREMIER	23,209.26	34.85	53.82	0.00	76,175.51	-52,877.58
10250 PAC PREMIER - PAYROLL	1,001.51	0.00	24,147.63	0.00	24,147.63	1,001.51
10340 PAC PREMIER OPERATIONAL RESERVE	544,590.32	17,261.69	0.00	0.00	0.00	561,852.01
10350 PAC PREMIER - CAPITAL RESERVE	435,057.97	39.12	0.00	0.00	0.00	435,097.09
10461 COMMUNITY BANK OF SANTA MARIA	158,248.95	0.00	0.00	0.00	0.00	158,248.95
Total Fund	1,162,108.01	17,335.66	24,201.45		100,323.14	1,103,321.98
30 STREET LIGHTING DEPARTMENT						
10200 OPERATING CASH - PREMIER	158,264.00	4,895.14	1.02	0.00	7,474.58	155,685.58
10250 PAC PREMIER - PAYROLL	81.96	0.00	1,352.04	0.00	1,352.04	81.96
10340 PAC PREMIER OPERATIONAL RESERVE	210,511.43	33.33	200,000.00	0.00	350,000.00	60,544.76
10350 PAC PREMIER - CAPITAL RESERVE	241,552.75	21.72	0.00	0.00	200,000.00	41,574.47
10460 Cambridge Investment/King	154,912.69	341.97	350,000.00	7,607.32	0.00	497,647.34
Total Fund	765,322.83	5,292.16	551,353.06	7,607.32	558,826.62	755,534.11
40 WASTEWATER DEPARTMENT						
10200 OPERATING CASH - PREMIER	1,558,585.46	111,299.17	5,003.94	434.90	208,194.64	1,466,259.03
10250 PAC PREMIER - PAYROLL	2,000.00	0.00	18,996.05	0.00	18,996.05	2,000.00
10260 PAC WESTERN BANK - LONG TERM	501,387.68	82.58	0.00	50.00	300,000.00	201,420.26
10340 PAC PREMIER OPERATIONAL RESERVE	330,756.34	52.37	300,000.00	0.00	300,000.00	330,808.71
10350 PAC PREMIER - CAPITAL RESERVE	655,044.08	58.91	0.00	0.00	300,000.00	355,102.99
10460 Cambridge Investment/King	0.00	0.00	600,000.00	0.00	0.00	600,000.00
Total Fund	3,047,773.56	111,493.03	923,999.99	484.90	1,127,190.69	2,955,590.99
50 WATER DEPARTMENT						
10150 Cash in SLO County	77,836.10	0.00	0.00	0.00	0.00	77,836.10
10200 OPERATING CASH - PREMIER	329,278.21	82,593.44	75.08	289.94	112,429.12	299,227.67
10250 PAC PREMIER - PAYROLL	2,000.00	0.00	28,911.17	0.00	28,930.69	1,980.48
10340 PAC PREMIER OPERATIONAL RESERVE	155,493.59	24.62	150,000.00	0.00	150,000.00	155,518.21
10350 PAC PREMIER - CAPITAL RESERVE	222,113.60	19.97	0.00	0.00	150,000.00	72,133.57
10400 HOB - USDA RESERVE	70,006.83	0.59	0.00	0.00	0.00	70,007.42
10460 Cambridge Investment/King	0.00	0.00	150,000.00	0.00	0.00	150,000.00
Total Fund	856,728.33	82,638.62	328,986.25	289.94	441,359.81	826,703.45
60 SOLID WASTE DEPARTMENT						
10200 OPERATING CASH - PREMIER	46,161.09	4,073.13	896.40	0.00	5,338.89	45,791.73
10250 PAC PREMIER - PAYROLL	0.00	0.00	1,308.54	0.00	1,308.54	0.00
10340 PAC PREMIER OPERATIONAL RESERVE	72,361.58	11.46	0.00	0.00	0.00	72,373.04
10350 PAC PREMIER - CAPITAL RESERVE	12,897.28	1.16	0.00	0.00	0.00	12,898.44
Total Fund	131,419.95	4,085.75	2,204.94		6,647.43	131,063.21
71 PAYROLL CLEARING FUND						
10250 PAC PREMIER - PAYROLL	-842.92	0.00	85,279.48	85,259.96	0.00	-823.40
73 CLAIMS CLEARING FUND						
10200 OPERATING CASH - PREMIER	39,585.68	0.00	328,867.05	340,517.71	0.00	27,935.02
Totals	6,002,095.44	220,845.22	2,244,892.22	434,159.83	2,234,347.69	5,799,325.36

*** Transfers In and Transfers Out columns should match, with the following exceptions:

- 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
- 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

SAN MIGUEL CSD Investment Portfolio Report - MONTHLY

3/31/2023

	SECURITY	PRICE	COUPON	AMOUNT	YIELDS AVG YIELD	ANNUAL CASH FLOW	MATURITY DATE	FDIC CERT #	SETTLE DATE	MARKET VALUE AS OF REPORT	PORTFOLIO % BY INVESTMENT
	Fidelity Govt MMKT	\$ 1.00	3.95%	\$ 16,452.00	3.69%	\$ 649.84				\$ 16,451.64	1%
Lighting - Capital	Morgan Stanley Bank NA	\$ 100.00	3.05%	\$ 75,000.00	3.05%	\$ 2,287.50	2/14/2024	32992	2/14/2019	\$ 73,675.50	6%
SMCSD BMS Accounts: 30 46000, 30-46100	Comenity Cap. Bank	\$ 100.00	2.75%	\$ 65,000.00	2.75%	\$ 1,787.50	4/15/2024	57570	4/15/2019	\$ 63,451.70	5%
	BMW Bank NA	\$ 100.00	4.60%	\$ 200,000.00	4.60%	\$ 9,200.00	3/10/2028	35141	3/10/2028	\$ 197,814.00	16%
Lighting- Reserve	Morgan Stanley Bank NA	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	32992	3/10/2028	\$ 149,919.00	12%
Wastewater- LT Mnt	Freddie Mac	\$ 99.78	5.00%	\$ 300,000.00	5.05%	\$ 15,000.00	2/7/2028	N/A	3/8/2023	\$ 297,654.00	24%
Wastewater - Capital	Fed. Home Loan Bank	\$ 99.995	5.00%	\$ 300,000.00	5.01%	\$ 15,000.00	5/8/2026	N/A	3/8/2023	\$ 298,830.00	24%
Water - Capital	Morgan Stanley Private Bk	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	34221	3/10/2023	\$ 149,851.50	12%
Total & Average:				\$ 1,256,452.00	4.37%	\$ 59,074.84				\$ 1,247,647.34	100%

Disclosure

Registered Representative Securities offered through Cambridge Investment Research, Inc., a broker-dealer, member FINRA/SIPC. Investment Advisor Representative Cambridge Investment Research Advisors, Inc., a Registered Investment



SMCSD STATEMENTS OF INFORMATION:

As of this report date the District is in compliance with the SMCSD Investment Policy.

As of this report date the District has the ability to meet it's expenditure requirements through: September 28, 2023

Kelly Dodds, General Manager SMCSD

Michelle Hido
Michelle Hido, Financial Officer SMCSD

SAN MIGUEL CSD Investment Portfolio Report - QUARTERLY
 QUARTER 1 2023

	SECURITY	PRICE	COUPON	AMOUNT	YIELDS AVG YIELD	ANNUAL CASH FLOW	MATURITY DATE	FDIC CERT #	SETTLE DATE	MARKET VALUE AS OF REPORT	PORTFOLIO % BY INVESTMENT
	Fidelity Govt MMKT	\$ 1.00	3.95%	\$ 16,452.00	3.69%	\$ 649.84				\$ 16,451.64	1%
Lighting - Capital	Morgan Stanley Bank NA	\$ 100.00	3.05%	\$ 75,000.00	3.05%	\$ 2,287.50	2/14/2024	32992	2/14/2019	\$ 73,675.50	6%
SMCSD BMS Accounts: 30 46000, 30-46100	Comenity Cap. Bank	\$ 100.00	2.75%	\$ 65,000.00	2.75%	\$ 1,787.50	4/15/2024	57570	4/15/2019	\$ 63,451.70	5%
	BMW Bank NA	\$ 100.00	4.60%	\$ 200,000.00	4.60%	\$ 9,200.00	3/10/2028	35141	3/10/2028	\$ 197,814.00	16%
Lighting- Reserve	Morgan Stanley Bank NA	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	32992	3/10/2028	\$ 149,919.00	12%
Wastewater- LT Mnt	Freddie Mac	\$ 99.78	5.00%	\$ 300,000.00	5.05%	\$ 15,000.00	2/7/2028	N/A	3/8/2023	\$ 297,654.00	24%
Wastewater - Capital	Fed. Home Loan Bank	\$ 99.995	5.00%	\$ 300,000.00	5.01%	\$ 15,000.00	5/8/2026	N/A	3/8/2023	\$ 298,830.00	24%
Water - Capital	Morgan Stanley Private Bk	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	34221	3/10/2023	\$ 149,851.50	12%
Total & Average:				\$ 1,256,452.00	4.37%	\$ 59,074.84				\$ 1,247,647.34	100%

Disclosure

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SMCSD STATEMENTS OF INFORMATION:

As of this report date the District is in compliance with the SMCSD Investment Policy.
 As of this report date the District has the ability to meet it's expenditure requirements.

Kelly Dodds, General Manager SMCSD

Michelle Hido
 Michelle Hido, Financial Officer SMCSD

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.3

SUBJECT: Operational Reserve and Capital Reserve fund transfer for Fire.

SUGGESTED ACTION: Approve Resolution 2023-20 authorizing transfers from Fire Operational Reserve and Fire Capital Reserve to Fire Operational Cash

DISCUSSION:

A shortfall has been identified in the Fire Departments revenue for the current fiscal year. This is due to several factors, including, unallocated revenue not being applied to the current years Operational budget, budget adjustments without adequate adjustments in revenue, unforeseen expenditures relating to insurance and legal fees, and Capital obligations which were processed through the operational budget without formal Board approval required to transfer capital funds to cover the Capital obligations funded through the Operational budget. The Fire Department fully funds their approved budget at the start of each year. If there are overages or delays in the reimbursement of grant or loan funds, then there may be a shortage.

After review of the financial status of the Fire Department by the Fire Chief, Financial Officer, and General Manager all obligated funds were processed correctly (with proper approval). However, in the case of the payments for the Temporary Housing Unit and Fire Engine E8668 there has yet to be formal approval to transfer Capital funds for those approved Capital expenses. Aside from the Capital Transfer, an Operational Reserve transfer of the balance of the unallocated revenue for the current Operational budget is also necessary to cover cost overages and approved expenses that either, in the case of grants and loans have not been reimbursed, or in some cases there were cost overages which exceeded the available revenue in the Operational Cash account.

Based on District policy, Board approval is required to move funds from Operational Reserve or Capital Reserve back to Operational Cash.

The following transfers are being presented for approval to correct the deficit in the Fire Department Operational Cash account. \$74,219 from Fire Operational Reserve (20-10340) to Fire Operational Cash (20-10200) \$80,661 from Fire Capital Reserve (20-10350) to Fire Operational Cash (20-10200)

The requested transfers will cover the Fire Departments expenses for the remainder of this Fiscal Year.

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

RESOLUTION NO. 2023-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZE A FUND TRANSFER FROM FIRE
OPERATIONAL RESERVE AND FIRE CAPITAL RESERVE TO FIRE OPERATIONAL CASH FOR FISCAL
YEAR 2022-23.

WHEREAS, the San Miguel Community Services District (“District”) operates the Fire
Department and has adopted an Operation and Maintenance and Capital Improvement Project
Budget for all District departments including the Fire Department; and

WHEREAS, a shortfall has been identified in the Fire Department revenue for the current
fiscal year requiring transfers from Operational Reserve and Capital Reserve in order to fund
ongoing operations and previously funded capital costs; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the San
Miguel Community Services District hereby authorizes a transfer of funds between bank
accounts consistent herewith.

\$74,219 From Fire Operational Reserve (20-10340) to Fire Operational Cash (20-10200)
To fund ongoing FY 2022-23 operational expenses.

\$80,661 From Fire Capital Reserve (20-10350) to Fire Operational Cash (20-10200) to
fund the loan payments for the Pierce fire engine and the Temporary Housing Unit.

PASSED AND ADOPTED by the Board of Directors on a motion of Director _____,
seconded by Director _____ by the following roll call vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINING:**

the foregoing Resolution is hereby passed and adopted this 27th day of April, 2023.

Ward Roney, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Kelly Dodds, General Manager

Douglas L. White, District General Counsel

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.4

SUBJECT: Draft Fiscal Year 2023-2024 District Operation and Maintenance (O&M) Budget and Capital Improvement Project (CIP) Budget.

SUGGESTED ACTION:

Discuss the DRAFT Fiscal Year 2023-2024 Operation and Maintenance (O&M) Budget and Capital Improvement Project (CIP) Budget and provide comments to Staff.

DISCUSSION:

Annually, the Board is tasked with reviewing and approving the Operation and Maintenance (O&M) budget for the District.

The DRAFT Revenue and Expenditure Budgets are based on the review of current costs as well as proposed costs for each individual District Fund and all the Funds collectively.

The DRAFT CIP Budget is inclusive of projects which are currently underway, that are carrying over from the prior year, and any new projects for this fiscal year.

Once approved as part of the O&M or CIP budgets; all purchases will be made in accordance with the purchasing, or other applicable policies in effect at the time of the purchase or obligation.

After this review, comments and corrections will be addressed and the O&M Budget and CIP Budget will be brought to the Board for final approval at the May Board Meeting. Once approved, these budgets will take effect July 1st, 2023.

REVENUE NOTE: All property tax revenues are estimates provided (annually) to the District by the County of San Luis Obispo.

REVENUE TRANSFERS: Transfers from the Operating Cash account to either Operational Reserve or Capital Reserve may be made within a department to meet District Reserve goals based on the approved District Reserve Policy. This usually occurs at the close of a Fiscal Year but may occur at any time throughout the year as needed.

Transfers from Capital Reserve to fund specific Capital Project Expenditures are only done after the Expense is incurred and only for the amount approved or incurred if that amount is different than the total amount approved (whichever is less).

Budget Overview As of March 31st 75% of the fiscal year has been completed.

Fire Department (Fund 20)

2022-23 Budget performance thru March 31st, 2023

- Budgeted Revenue \$535,886 Actual Revenue \$406,192 Percentage 76%
- Budgeted Expense \$536,909 Actual Expense \$537,406 Percentage 100%

2023-24 DRAFT Budget

- Budgeted Revenue \$609,147 Budgeted Expense \$608,914 Net \$233
- Budgeted Project Cost \$335,363 (\$133,792 of project cost expended to date, \$201,571 remaining at time of this report)

\$80,730 (included in budgeted total) is to be transferred from the Capital reserve account for Project 21006 (Temporary Housing Unit) and Engine 8668 annual loan payment.

Lighting Department (Fund 30)

2022-23 Budget performance thru March 31st, 2023

- Budgeted Revenue \$145,677 Actual Revenue \$94,010 Percentage 65%
- Budgeted Expense \$162,822 Actual Expense \$57,866 Percentage 36%

2023-24 DRAFT Budget

- Budgeted Revenue \$154,663 Budgeted Expense \$145,974 Net \$8,689
- Budgeted Project Cost \$34,000

Wastewater Department (Fund 40)

2022-23 Budget performance thru March 31st, 2023

- Budgeted Revenue \$1,260,719 Actual Revenue \$1,070,719 Percentage 85%
- Budgeted Expense \$2,372,460 Actual Expense \$788,123 Percentage 33%

2023-24 DRAFT Budget

- Budgeted Revenue \$2,052,917 Budgeted Expense \$1,981,002 Net \$71,915
- Budgeted Project Cost \$1,724,325 (\$367,473 of project cost expended in 2022-23, \$1,356,852 remaining at the time of this report)

Water Department (Fund 50)

2022-23 Budget performance thru March 31st, 2023

- Budgeted Revenue \$920,172 Actual Revenue \$817,071 Percentage 89%
- Budgeted Expense \$1,107,096 Actual Expense \$645,360 Percentage 58%

2023-24 DRAFT Budget

- Budgeted Revenue \$1,118,206 Budgeted Expense \$1,109,304 Net \$8,902
- Budgeted Project Cost \$108,960 (\$15,785 of project cost expended in 2022-23, \$93,175 remaining at the time of this report)

\$87,660 (included in budgeted total) is to be transferred to the Capital reserve account for Project 22006 (Annual Water Meter Replacement) and 0.065mg Tank Inspection.

Solid Waste Department (Fund 60)

2022-23 Budget performance thru March 31st, 2023

- | | | |
|-----------------------------|-------------------------|----------------|
| • Budgeted Revenue \$49,600 | Actual Revenue \$44,990 | Percentage 91% |
| • Budgeted Expense \$93,380 | Actual Expense \$51,702 | Percentage 55% |

2023-24 DRAFT Budget

- Budgeted Revenue \$60,409 Budgeted Expense \$60,396 Net \$13
- Budgeted Project Cost \$40,472

District Totals

2022-23 Budget performance thru March 31st, 2022

- | | | |
|--------------------------------|----------------------------|----------------|
| • Budgeted Revenue \$2,912,054 | Actual Revenue \$2,432,984 | Percentage 84% |
| • Budgeted Expense \$4,272,668 | Actual Expense \$2,080,508 | Percentage 49% |

2023-24 DRAFT Budget

- Budgeted Revenue \$3,995,342 Budgeted Expense \$3,905,590 Net \$89,752
- Budgeted Project Cost \$2,209,154 (\$517,050 of project cost expended in 2022-23, \$1,692,104 remaining at the time of this report)

THE DRAFT CAPITAL IMPROVEMENT PROJECTS (CIP'S) ARE OUTLINED BELOW.

First 2 digits of project number relate to the fiscal year in which it started. The last 3 digits are the project number in sequence for which it was entered into the system.

THE FOLLOWING PROJECTS ARE CONTINUING FROM PRIOR FISCAL YEARS UNDER THE ORIGINAL FUNDING AMOUNT

- **20001 – WWTF Final Design/ project management.** This project is for the design and management of the WWTF upgrade and expansion. This project is carried over from the 2020-21 fiscal year. Funded with capital reserves.
- **21002 – Water Main flushing project.** At the direction of the Waterboard, the District will be required to flush water mains in a proactive attempt to reduce arsenic buildup in the water distribution system.
- **21003 – WWTF Membrane Bio Reactor.** Purchase of the Membrane Bio Reactor treatment system currently under contract with Fluid Resource Management. This project is carried over from the 2021-22 fiscal year. Funded with capital reserves.

- **21004 – WWTF Headworks Equipment.** Purchase of the course bar screen equipment for the WWTF currently under contract with Duperon Corp. This project is carried over from the 2021-22 fiscal year. Funded with capital reserves.
- **21006 – Temporary Housing Unit.** Finance, purchase, and installation of a Temporary Housing Unit (THU) for the Fire Station.
- **21007 – SLT water tank and pump station** Resolution 2022-66 Planning application for a new 250,000 gallon water tank and booster station to benefit the San Lawrence Terrace.
- **21008 – Sanitary Sewer lining and manhole rehabilitation project** Planning and assessment of the sanitary sewer mains and manholes to prepare for manhole repairs and lining construction plans and specifications.
- **22005 – Cost of Service Rate study for funds 30, 40, 50, 60.** Each fund will pay their share of the study cost, funds 30 and 60 will pay for their share of cost with Operational reserves while funds 40 and 50 will pay for their share of cost with capital reserves. Resolution 2022-37
- **22010 – 3W water line from WWTF to Vino Farms.** SGMA grant for GSA project to install 3W line from WWTF to Vino farms and Courtside. Resolution 2022-67, 70

THE FOLLOWING PROJECTS ARE PROPOSED PROJECTS TO BE STARTED AND FUNDED WITHIN THE 2023-24 FISCAL YEAR

- **22002 – Electric Vehicle for WWTF.** Purchase of an electric service vehicle for sole use at the WWTF for daily operation and maintenance. Funded with Capital Reserves.
- **22003 – Replacement Utility Vehicle.** Replacement of existing utility vehicle with a utility vehicle which meets the current and planned needs of the Utilities Departments both now and in the foreseeable future. Funded with Capital Reserves.
- **22004 – Replacement Sewer Video Camera.** Purchase of a replacement sewer video camera system to replace the system donated to the District from The City of Paso Robles. Funded with Capital Reserves.
- **22006 – Annual Water Meter Replacement.** Previously funded in the O&M budget this annual replacement is a CIP item and is now included in this year’s CIP Budget. Funded with Capital Reserves.
- **22007 – Mission Street trash and recycling cans.** Purchase new and replacement trash and recycling cans for Mission Street. Funded with Capital Reserves.

FISCAL IMPACT:

There is no impact associated with the review of this report.

PREPARED BY: Michelle Hido

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
62000	Fire										
105	Salaries and Wages	107,885	132,754	161,041	126,237	164,684	77%	128,416		128,416	78%
111	BOD Stipend	1,179	1,408	2,002	836	2,880	29%	1,704		1,704	59%
115	Payroll Expenses	2,585	4,856	2,827		0	0%			0	0%
116	OES Payroll Expense			431		0	0%			0	0%
117	OES Duty Coverage			4,616		0	0%			0	0%
118	OES Payroll Tax SUI			1,335		0	0%			0	0%
120	Workers' Compensation	6,911	10,044	8,735	30,753	11,312	272%	35,000		35,000	309%
121	Physicals	150	75	885		2,400	0%	2,000		2,000	83%
125	Volunteer Firefighter Sti	28,072	47,372	49,391	67,484	45,000	150%	60,000		60,000	133%
126	OES Strike Team Payroll		114,489	89,874		0	0%			0	0%
135	Payroll Tax - FICA/SS	2,089	9,027	3,458	3,999	2,790	143%	106		106	4%
140	Payroll Tax - Medicare	1,785	2,229	2,762	2,820	2,978	95%	1,887		1,887	63%
155	Payroll Tax - SUI	1,106	3,234	2,449	1,970	2,984	66%	1,789		1,789	60%
160	Payroll Tax - ETT			16	36	0	***%	33		33	*****%
205	Insurance - Health	4,361	5,225	7,187	8,366	14,592	57%	11,342		11,342	78%
210	Insurance - Dental	544	530	774	589	697	85%	674		674	97%
215	Insurance - Vision	90	87	122	95	112	85%	108		108	96%
225	Retirement - PERS Expense	4,684	7,261	10,323	13,388	8,503	157%	15,085		15,085	177%
305	Operations & Maintenance	6,763	8,531	1,811	2,998	0	***%	10,900		10,900	*****%
307	OES Strike Team Expenses		331			0	0%			0	0%
310	Phone & Fax Expense	391	444	2,921	846	1,500	56%	1,500		1,500	100%
315	Postage, Shipping & Freig	455	533	218	365	200	183%	300		300	150%
319	Legal: P.R.A.s - Professi		2,209	687	407	360	113%	500		500	139%
320	Printing & Reproduction	233	478	142	364	0	***%	1,000		1,000	*****%
321	IT Services - Professiona			4,074	7,454	7,140	104%	8,000		8,000	112%
323	Auditor - Professional Sv			2,341	1,865	4,200	44%	4,000		4,000	95%
325	Accounting - Professional	8,364	4,451	2,038	761	7,200	11%	2,500		2,500	35%
326	Engineering - Professiona	1,500	1,330	1,235		2,000	0%			0	0%
327	Legal: General - Professi	10,819	15,147	16,636	12,687	18,000	70%	18,000		18,000	100%
328	Insurance - Prop & Liabil	12,751	22,508	13,747	16,555	15,687	106%	16,000		16,000	102%
330	Contract Labor		867			0	0%			0	0%
333	Legal: HR - Professional		16,155	12,003	9,605	0	***%	10,000		10,000	*****%
334	Maintenance Agreements	2,199	6,623	2,517	2,342	5,000	47%	5,000		5,000	100%
335	Meals	501	429	37	325	0	***%	500		500	*****%
340	Meetings and Conferences	1		482	3	500	1%	500		500	100%
341	Space Rental					0	0%	1,000		1,000	*****%
345	Mileage Expense Reimburse	35	15	86		250	0%	500		500	200%
348	Safety Equipment and Supp		821	226	365	0	***%	5,000		5,000	*****%
350	Repairs & Maint - Compute	2,138	1,301	236		4,000	0%	4,000		4,000	100%
351	Repairs & Maint - Equip	9,740	1,925	12,870	9,060	5,000	181%	10,000		10,000	200%
352	Repairs & Maint - Structu	90	288	8,921	36,369	52,500	69%	8,000		8,000	15%
354	Repairs & Maint - Vehicle	22,506	14,066	8,793	4,782	10,000	48%	8,000		8,000	80%
355	Testing & Supplies (WWTP)			70		0	0%			0	0%
359	Testing & Supplies - Othe				193	0	***%	1,000		1,000	*****%
370	Dispatch Services (Fire)	8,963	8,797	10,874	15,375	16,000	96%	17,000		17,000	106%
375	Internet Expenses	1,248	1,140	612	130	2,000	7%	2,000		2,000	100%
376	Web Page - Upgrade/Maint	528	552	492	768	1,000	77%	2,000		2,000	200%

SAN MIGUEL CSD
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For the Year: 2023 - 2024

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
380	Utilities - Alarm Service	10			35	288	12%	1,000		1,000	347%
381	Utilities - Electric	1,722	2,531	3,419	3,818	6,000	64%	6,000		6,000	100%
382	Utilities - Propane	328	327	300	834	1,000	83%	2,000		2,000	200%
384	Utilities - Water/Sewer			4	181	622	29%	800		800	129%
385	Dues and Subscriptions	5,200	7,963	9,868	12,975	5,234	248%	6,000		6,000	115%
386	Education and Training	2,335	1,526	9,239	4,354	10,000	44%	8,000		8,000	80%
388	Education and training: C					0	0%	1,000		1,000	*****
393	Advertising and Public No	376	150	132	323	1,000	32%	1,000		1,000	100%
394	LAFCO Allocations	2,036	1,483	1,211	1,483	1,600	93%	2,000		2,000	125%
395	Community Outreach		418	289	59	1,000	6%	1,000		1,000	100%
405	Software			2,127		3,000	0%	3,000		3,000	100%
410	Office Supplies	1,232	541	757	1,956	1,000	196%	2,000		2,000	200%
445	CPR/FIRST AID TRAINING MA					500	0%	500		500	100%
450	EMS Supplies	10,882	4,265	1,888	1,634	5,000	33%	5,000		5,000	100%
455	Fire Safety Gear & Equipm	2,301	30,627	920		5,000	0%	5,000		5,000	100%
456	VFF Assistance Grant		4,967	1,741	28,123	36,307	77%	40,000		40,000	110%
457	CFF Grant - California Fi		5,282	7,332		0	0%			0	0%
458	Grants- Professional Serv					0	0%	4,000		4,000	*****
465	Cell phones, Radios and P	596	695	1,357	1,940	1,500	129%	2,000		2,000	133%
470	Communication Equipment	2,349	839	13,640	1,543	7,500	21%	5,000		5,000	67%
475	Computer Supplies & Upgra	13,455	965	1,365	6,283	1,773	354%	2,000		2,000	113%
485	Fuel Expense	4,264	6,082	10,953	6,143	9,000	68%	9,000		9,000	100%
490	Small Tools & Equipment	467	1,919	1,104		2,000	0%	2,000		2,000	100%
495	Uniform Expense	2,260	3,435	4,257	391	5,000	8%	5,000		5,000	100%
500	Capital Outlay		759	-53,000		395	0%			0	0%
503	Weed Abatement Costs	4,866	1,976	5,928		3,000	0%	3,500		3,500	117%
505	Fire Training Grounds	19	689	1,402		5,000	0%	1,000		1,000	20%
510	Fire Station Addition		474	130		2,000	0%	2,500		2,500	125%
511	Fire- Temp Housing Unit		4,800	11,698	17,954	6,800	264%	4,240		4,240	62%
710	County Hazmat Dues	2,000		2,000	2,000	2,000	100%	2,500		2,500	125%
715	Licenses, Permits and Fee		287			0	0%			0	0%
900	District Strategic Plan			6,791	324	0	***			0	0%
940	Bank Service Charges			7		0	0%			0	0%
949	Lease agreements				5,228	1,922	272%	5,760		5,760	300%
960	Property Tax Expense	211	211	211	299	0	***			0	0%
981	Debt Svcs Equipt - Princi			34,208	34,208	0	***	36,482		36,482	*****
982	Debt Svcs Equipt - Intere			12,875	12,875	0	***	10,711		10,711	*****
983	Debt Svcs Structure- Prin				23,013	0	***	23,899		23,899	*****
984	Debt Svcs Structure - Int				10,564	0	***	9,678		9,678	*****
	Account:	307,575	530,743	546,450	558,732	536,910	104%	608,914	0	608,914	113%
	Fund:	307,575	530,743	546,450	558,732	536,910	104%	608,914	0	608,914	113%

%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
63000	Lighting										
105	Salaries and Wages 15,515	11,439	11,427	13,897	10,578	20,667	51%	16,745		16,745	81%
111	BOD Stipend	107	128	182	76	300	25%	264		264	88%
115	Payroll Expenses	127	121	87		250	0%			0	0%
120	Workers' Compensation	1	590	350	18	52	35%	100		100	192%
121	Physicals			2		50	0%	50		50	100%
135	Payroll Tax - FICA/SS 51	36	27	47	19	100	19%	60		60	60%
140	Payroll Tax - Medicare 225	164	164	191	156	300	52%	247		247	82%
155	Payroll Tax - SUI 728	88	78	82	54	971	6%	82		82	8%
160	Payroll Tax - ETT 0				1	0	***%	1		1	*****%
205	Insurance - Health 1,614	909	1,136	1,578	1,940	2,241	87%	1,783		1,783	80%
206	Insurance - CalPers Healt	7				0	0%			0	0%
210	Insurance - Dental 61	118	54	122	55	115	48%	66		66	57%
215	Insurance - Vision 11	13	6	16	9	19	47%	12		12	63%
225	Retirement - PERS Expense 1,194	1,381	1,927	2,450	1,240	1,575	79%	1,389		1,389	88%
305	Operations & Maintenance	19	469	462	331	1,500	22%	1,500		1,500	100%
310	Phone & Fax Expense			186	80	90	89%	100		100	111%
315	Postage, Shipping & Freig	17	13	20	3	100	3%	100		100	100%
319	Legal: P.R.A.s - Professi			65	42	45	93%	150		150	333%
320	Printing & Reproduction	2	8	16	2	150	1%	150		150	100%
321	IT Services - Professiona			346	1,023	685	149%	3,300		3,300	482%
323	Auditor - Professional Sv		242	228	188	420	45%	600		600	143%
325	Accounting - Professional	760	145	197	77	720	11%	750		750	104%
326	Engineering - Professiona	585			170	5,000	3%	5,000		5,000	100%
327	Legal: General - Professi	983	2,865	1,463	1,949	1,875	104%	2,000		2,000	107%
328	Insurance - Prop & Liabil	449	945	925	3,092	3,091	100%	3,400		3,400	110%
329	New Hire Screening		23			50	0%	50		50	100%
330	Contract Labor		75			5,000	0%	5,000		5,000	100%
331	Legal: SMEA - Professiona					250	0%	300		300	120%
333	Legal: HR - Professional		845	719	358	400	90%	500		500	125%
334	Maintenance Agreements	113	381	227	239	400	60%	600		600	150%
335	Meals		5			150	0%	150		150	100%
340	Meetings and Conferences			49		350	0%	350		350	100%
345	Mileage Expense Reimburse	63	52	11		150	0%	150		150	100%
348	Safety Equipment and Supp		61			1,000	0%	1,000		1,000	100%
350	Repairs & Maint - Compute	173	122	5		150	0%	150		150	100%
351	Repairs & Maint - Equip	945		97		10,000	0%	10,000		10,000	100%
352	Repairs & Maint - Structu		72	1		500	0%	500		500	100%
353	Repairs & Maint - Infrast	4,075	4,259	4,913	3,910	10,000	39%	10,000		10,000	100%

SAN MIGUEL CSD
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30 STREET LIGHTING DEPARTMENT

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		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
354	Repairs & Maint - Vehicle				26	1,000	3%	1,000		1,000	100%
375	Internet Expenses				11	27	41%	150		150	556%
376	Web Page - Upgrade/Maint	48	48	48	48	48	100%	425		425	885%
380	Utilities - Alarm Service					36	0%			0	0%
381	Utilities - Electric	14,406	14,269	14,592	10,960	20,000	55%	20,000		20,000	100%
382	Utilities - Propane	30	28	29	46	50	92%			0	0%
383	Utilities - Trash					63	0%			0	0%
384	Utilities - Water/Sewer		7,084	8,764	8,487	15,100	56%	15,500		15,500	103%
385	Dues and Subscriptions	243	145	224	218	1,348	16%	1,500		1,500	111%
386	Education and Training	12	24	220	95	2,000	5%	2,000		2,000	100%
393	Advertising and Public No	1	2	13		500	0%	500		500	100%
394	LAFCO Allocations	339	247	1,211	1,492	1,492	100%	1,500		1,500	101%
395	Community Outreach			13	3	150	2%	150		150	100%
410	Office Supplies	22	184	58	36	500	7%	500		500	100%
432	Utility Rate Design Study					30,000	0%	30,000		30,000	100%
465	Cell phones, Radios and P	68	67	82	96	118	81%	100		100	85%
475	Computer Supplies & Upgra	18		268	576	1,770	33%			0	0%
485	Fuel Expense			3		200	0%	200		200	100%
490	Small Tools & Equipment		1,301	1,551		5,000	0%	5,000		5,000	100%
495	Uniform Expense		51	101	129	160	81%	100		100	63%
500	Capital Outlay		9,065		11,017	13,541	81%			0	0%
581	WWTP Expansion		1,841			0	0%			0	0%
582	WWTP Plant Maintenance		33			0	0%			0	0%
715	Licenses, Permits and Fee					100	0%	100		100	100%
900	District Strategic Plan			663	34	0	***			0	0%
940	Bank Service Charges			1		15	0%	50		50	333%
949	Lease agreements				155	888	17%	600		600	68%
Account:		37,761	60,629	56,775	59,039	162,822	36%	145,974	0	145,974	90%
Fund:		37,761	60,629	56,775	59,039	162,822	36%	145,974	0	145,974	90%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
64000	Sanitary										
105	Salaries and Wages	175,745	199,536	202,212	167,816	307,977	54%	330,338		330,338	107%
109	Stand-by Hours	12,897	7,020	3,015		12,500	0%			0	0%
111	BOD Stipend	1,929	2,304	3,276	1,368	4,320	32%	1,872		1,872	43%
115	Payroll Expenses	2,259	2,117	1,655		3,000	0%			0	0%
120	Workers' Compensation	7,394	8,222	8,078	9,452	9,452	100%	12,500		12,500	132%
121	Physicals	40	75	88	75	150	50%	150		150	100%
135	Payroll Tax - FICA/SS	673	461	847	423	2,000	21%	1,167		1,167	58%
140	Payroll Tax - Medicare	2,739	2,864	2,926	2,431	4,466	54%	4,817		4,817	108%
155	Payroll Tax - SUI	1,325	1,319	1,425	1,206	14,475	8%	1,425		1,425	10%
160	Payroll Tax - ETT			3	26	20	130%	25		25	125%
205	Insurance - Health	20,597	23,717	24,624	21,863	38,641	57%	54,582		54,582	141%
206	Insurance - CalPers Healt	1,215	1,455	19,984		1,700	0%			0	0%
210	Insurance - Dental	1,180	1,098	2,221	1,106	2,261	49%	2,234		2,234	99%
215	Insurance - Vision	117	51	271	177	321	55%	309		309	96%
225	Retirement - PERS Expense	21,217	24,520	25,553	22,763	32,000	71%	20,463		20,463	64%
	20,463										
305	Operations & Maintenance	7,570	5,788	4,910	6,646	8,000	83%	8,000		8,000	100%
310	Phone & Fax Expense	1,174	1,107	3,184	1,801	2,000	90%	1,500		1,500	75%
315	Postage, Shipping & Freig	3,354	3,482	598	63	1,000	6%	1,000		1,000	100%
319	Legal: P.R.A.s - Professi			1,222	610	540	113%	1,000		1,000	185%
320	Printing & Reproduction	588	627	144	24	1,000	2%	1,000		1,000	100%
321	IT Services - Professiona			6,870	8,960	9,895	91%	10,800		10,800	109%
323	Auditor - Professional Sv		3,997	4,340	3,160	4,480	71%	3,600		3,600	80%
324	GSA-GSP - Professional Sv		218			0	0%			0	0%
325	Accounting - Professional	13,669	2,776	3,725	1,145	7,680	15%	4,500		4,500	59%
326	Engineering - Professiona	13,038	13,894	3,841	10,893	25,000	44%	20,000		20,000	80%
327	Legal: General - Professiona	38,929	39,041	31,425	22,804	27,000	84%	30,000		30,000	111%
328	Insurance - Prop & Liabil	10,409	12,357	12,842	17,980	17,963	100%	19,350		19,350	108%
329	New Hire Screening		23	23	45	100	45%	100		100	100%
330	Contract Labor	325	1,319			5,000	0%	5,000		5,000	100%
331	Legal: SMEA - Professiona	3,640			4,046	3,500	116%	3,500		3,500	100%
333	Legal: HR - Professional		14,795	12,865	5,119	6,000	85%	7,500		7,500	125%
334	Maintenance Agreements	5,083	8,809	4,971	5,596	8,000	70%	8,000		8,000	100%
335	Meals		5			100	0%	100		100	100%
340	Meetings and Conferences			932		1,000	0%	1,000		1,000	100%
345	Mileage Expense Reimburse	724	640	192		1,000	0%	1,000		1,000	100%
348	Safety Equipment and Supp		1,553	336	1,588	2,000	79%	2,000		2,000	100%
349	Repairs & Maint - Mission		2,043	4,705	4,334	7,500	58%	7,500		7,500	100%
350	Repairs & Maint - Compute	4,002	1,314	97	16	1,600	1%	1,600		1,600	100%
351	Repairs & Maint - Equip	4,522	1,220	5,946	3,287	8,000	41%	8,000		8,000	100%
352	Repairs & Maint - Structu		595	298	331	1,500	22%	1,500		1,500	100%
353	Repairs & Maint - Infrast	2,007	697	20,843	319	15,000	2%	15,000		15,000	100%
354	Repairs & Maint - Vehicle	2,197	3,008	2,330	3,714	3,000	124%	3,000		3,000	100%
355	Testing & Supplies (WWTP)	1,903	1,376	8,558	12,059	14,000	86%	15,000		15,000	107%
374	CSD Utilities - Billing S			3,655	2,917	3,500	83%	4,000		4,000	114%
375	Internet Expenses	2,373	2,964	1,838	3,888	3,500	111%	4,500		4,500	129%
376	Web Page - Upgrade/Maint	864	840	912	768	768	100%	800		800	104%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
379	Utilities - Electric Miss		1,335	1,453	764	2,000	38%	2,000		2,000	100%
380	Utilities - Alarm Service	636	648	727	546	1,320	41%	2,000		2,000	152%
381	Utilities - Electric	54,520	76,335	75,338	62,449	80,000	78%	80,000		80,000	100%
382	Utilities - Propane	536	498	555	731	510	143%	600		600	118%
383	Utilities - Trash	624	624	626	525	701	75%	700		700	100%
384	Utilities - Water/Sewer		690	1,231	1,756	2,470	71%	3,500		3,500	142%
385	Dues and Subscriptions	3,168	4,046	4,991	3,654	3,984	92%	6,000		6,000	151%
386	Education and Training	2,923	-475	679	1,121	2,500	45%	2,500		2,500	100%
393	Advertising and Public No	1,043	231	613	59	1,000	6%	1,000		1,000	100%
394	LAFCO Allocations	2,036	1,483	1,211	1,615	1,615	100%	1,500		1,500	93%
395	Community Outreach			178	223	1,200	19%	1,200		1,200	100%
396	Utilities - SoCal Gas				139	1,000	14%	500		500	50%
410	Office Supplies	555	1,082	1,415	2,682	2,000	134%	2,000		2,000	100%
432	Utility Rate Design Study		1,755		8,592	28,508	30%	20,000		20,000	70%
459	SCADA - Maintenance Fees	1,567				1,500	0%	1,500		1,500	100%
465	Cell phones, Radios and P	1,326	1,314	1,497	1,132	1,394	81%	1,920		1,920	138%
475	Computer Supplies & Upgra	11,124		4,089	15,044	10,535	143%			0	0%
485	Fuel Expense	3,719	5,563	6,543	4,207	6,000	70%	6,000		6,000	100%
490	Small Tools & Equipment	5,381	4,039	6,386	94	5,500	2%	5,500		5,500	100%
495	Uniform Expense	1,720	1,559	2,713	2,165	2,500	87%	2,500		2,500	100%
500	Capital Outlay		10,154		37,215	14,092	264%			0	0%
545	Sewer System Mgmt Plan (S		2,500			4,000	0%	5,000		5,000	125%
546	Master Plans				5,842	6,140	95%	6,000		6,000	98%
560	Sewer Line Repairs					10,000	0%	10,000		10,000	100%
570	Repairs, Maint. & Video S					1,000	0%	1,000		1,000	100%
580	Mission Gardens Lift Stat				6,254	10,000	63%	10,000		10,000	100%
581	WWTP Expansion	18,445	3,842			0	0%			0	0%
582	WWTP Plant Maintenance	34,010	13,482	18,636	35,702	40,000	89%	40,000		40,000	100%
583	WWTP Drying Pond Maintena			14,821		40,000	0%	25,000		25,000	63%
585	Sludge Removal Project		2,419			0	0%	25,000		25,000	*****
587	WWTF Final Design/Constru	33,395	155,048		225,701	798,128	28%	450,000		450,000	56%
589	Proposition 68 Grant		4,500			0	0%			0	0%
705	Waste Discharge Fees/Perm	21,392	23,210	45,184	28,140	28,140	100%	30,000		30,000	107%
715	Licenses, Permits and Fee	2,558	2,713	6,201	3,896	4,000	97%	4,000		4,000	100%
805	Refundable Water/Sewer/Hy			2		100	0%	100		100	100%
900	District Strategic Plan			12,588	486	486	100%			0	0%
908	Cash Over/Cash Short				25	0	***			0	0%
911	Finance Charges/Late Fees		7			0	0%			0	0%
935	Depreciation Expense	75,935	76,686			0	0%			0	0%
940	Bank Service Charges	18		13	127	100	127%	100		100	100%
949	Lease agreements				1,632	19,646	8%	14,000		14,000	71%
955	3W Water Line SGMA				4,711	217,355	2%	200,000		200,000	92%
960	Property Tax Expense	128	128	128	128	128	100%	150		150	117%
970	WWTF Long Term Maintenanc					100,000	0%	100,000		100,000	100%
971	Loan Principal Payment					150,000	0%	150,000		150,000	100%
972	Loan Interest Payment					150,000	0%	150,000		150,000	100%
	Account:	642,457	794,663	645,598	808,176	2,372,461	34%	1,981,002	0	1,981,002	83%
	Fund:	642,457	794,663	645,598	808,176	2,372,461	34%	1,981,002	0	1,981,002	83%

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SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
64000	Sanitary										
908	Cash Over/Cash Short				50	0	***%			0	0%
	Account:				50	0	***%	0	0	0	0%
65000	Water										
105	Salaries and Wages	196,888	244,590	268,240	221,437	303,673	73%	318,856		318,856	105%
	338264										
109	Stand-by Hours	12,897	7,020	3,015		12,500	0%			0	0%
111	BOD Stipend	2,036	2,432	3,458	1,444	4,260	34%	1,896		1,896	45%
115	Payroll Expenses	2,381	2,298	1,634		3,000	0%			0	0%
120	Workers' Compensation	5,762	6,744	8,131	13,323	13,323	100%	18,000		18,000	135%
121	Physicals	40	75	139	75	150	50%	150		150	100%
135	Payroll Tax - FICA/SS	738	579	1,025	428	2,000	21%	1,169		1,169	58%
	1193										
140	Payroll Tax - Medicare	3,039	3,452	3,889	3,206	4,403	73%	4,932		4,932	112%
155	Payroll Tax - SUI	1,437	1,560	1,710	1,415	4,273	33%	1,710		1,710	40%
160	Payroll Tax - ETT			3	30	20	150%	30		30	150%
205	Insurance - Health	24,482	35,841	33,959	28,082	28,444	99%	46,122		46,122	162%
206	Insurance - CalPers Healt	1,215	1,455	19,984		1,700	0%			0	0%
210	Insurance - Dental	1,284	1,207	2,474	1,387	1,987	70%	1,854		1,854	93%
215	Insurance - Vision	154	189	447	223	326	68%	310		310	95%
225	Retirement - PERS Expense	25,918	26,652	32,421	29,077	32,000	91%	30,869		30,869	96%
305	Operations & Maintenance	7,911	5,659	5,459	6,062	8,000	76%	8,000		8,000	100%
310	Phone & Fax Expense	1,174	1,107	3,158	1,783	2,000	89%	1,500		1,500	75%
315	Postage, Shipping & Freig	4,011	3,595	594	71	1,000	7%	1,000		1,000	100%
319	Legal: P.R.A.s - Professi			1,232	602	532	113%	600		600	113%
320	Printing & Reproduction	590	1,697	1,083	1,158	1,000	116%	1,000		1,000	100%
321	IT Services - Professiona			6,818	9,006	9,895	91%	12,800		12,800	129%
323	Auditor - Professional Sv			4,283	3,118	4,480	70%	3,600		3,600	80%
324	GSA-GSP - Professional Sv	17,678	9,338	8,842	956	15,000	6%	15,000		15,000	100%
325	Accounting - Professional	14,435	7,353	3,700	1,154	7,680	15%	4,500		4,500	59%
326	Engineering - Professiona	27,178	43,518	2,960	11,050	27,500	40%	25,000		25,000	91%
327	Legal: General - Professi	41,036	55,415	37,599	17,547	26,625	66%	27,000		27,000	101%
328	Insurance - Prop & Liabil	15,790	19,425	21,032	29,761	29,375	101%	32,000		32,000	109%
329	New Hire Screening		23	23	45	100	45%	100		100	100%
330	Contract Labor	325	1,432			5,000	0%	5,000		5,000	100%
331	Legal: SMEA - Professiona	3,640			4,046	3,500	116%	3,500		3,500	100%
332	Legal: Steinbeck & Water	43,620	46,639	48,060	34,572	50,000	69%	50,000		50,000	100%
333	Legal: HR - Professional		16,063	11,407	5,060	6,000	84%	7,500		7,500	125%
334	Maintenance Agreements	6,696	11,094	6,414	5,433	9,260	59%	9,000		9,000	97%
335	Meals		5			100	0%	100		100	100%
340	Meetings and Conferences			920		1,000	0%	1,000		1,000	100%
345	Mileage Expense Reimburse	1,033	725	283		1,000	0%	1,000		1,000	100%
348	Safety Equipment and Supp		1,688	358	1,183	2,000	59%	2,000		2,000	100%
350	Repairs & Maint - Compute	4,125	1,393	101	268	1,500	18%	1,500		1,500	100%
351	Repairs & Maint - Equip	2,575	5,149	12,528	4,516	5,000	90%	5,000		5,000	100%
352	Repairs & Maint - Structu		1,082	109	454	2,000	23%	2,000		2,000	100%
353	Repairs & Maint - Infrast	61,720	25,907	37,089	28,018	50,000	56%	50,000		50,000	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
354	Repairs & Maint - Vehicle	2,055	2,480	1,809	3,572	3,000	119%	3,000		3,000	100%
355	Testing & Supplies (WWTP)			162		0	0%			0	0%
356	Testing & Supplies - Well	1,664	1,686	2,662	2,183	3,500	62%	3,500		3,500	100%
357	Testing & Supplies - Well	1,568	1,611	2,460	2,183	3,500	62%	3,500		3,500	100%
358	Testing & Supplies - SLT	4,395	4,414	6,448	5,941	6,000	99%	6,000		6,000	100%
359	Testing & Supplies - Othe	6,217	7,508	3,692	4,685	6,000	78%	6,000		6,000	100%
362	Cross-Connection Control	692	1,244	884	892	1,200	74%	1,500		1,500	125%
374	CSD Utilities - Billing S			3,655	2,942	3,500	84%	4,000		4,000	114%
375	Internet Expenses	1,248	1,330	1,688	1,218	1,187	103%	3,500		3,500	295%
376	Web Page - Upgrade/Maint	912	912	900	768	768	100%	800		800	104%
380	Utilities - Alarm Service	636	648	727	546	1,320	41%	2,000		2,000	152%
381	Utilities - Electric	37,192	43,917	45,418	39,369	46,000	86%	46,000		46,000	100%
382	Utilities - Propane	566	540	1,147	739	2,010	37%	1,000		1,000	50%
383	Utilities - Trash	624	624	626	525	504	104%	700		700	139%
384	Utilities - Water/Sewer		75	389	758	1,200	63%	1,500		1,500	125%
385	Dues and Subscriptions	3,024	3,358	4,295	5,127	4,500	114%	4,500		4,500	100%
386	Education and Training	1,432	481	591	1,362	5,000	27%	5,000		5,000	100%
393	Advertising and Public No	1,110	304	298	1,166	1,500	78%	2,000		2,000	133%
394	LAFCO Allocations	2,036	1,483	1,211	1,613	1,613	100%	1,500		1,500	93%
395	Community Outreach			554	913	1,200	76%	1,200		1,200	100%
396	Utilities - SoCal Gas				1,768	2,000	88%	2,000		2,000	100%
410	Office Supplies	577	937	1,166	2,676	2,000	134%	2,000		2,000	100%
432	Utility Rate Design Study		1,755		8,592	28,808	30%	20,000		20,000	69%
459	SCADA - Maintenance Fees	1,567				1,500	0%	1,500		1,500	100%
465	Cell phones, Radios and P	1,461	1,510	1,653	1,132	1,398	81%	1,920		1,920	137%
475	Computer Supplies & Upgra	11,001	115	4,589	14,967	11,116	135%			0	0%
481	Chemicals- Well #3	2,086	691	2,377	2,158	4,000	54%	4,000		4,000	100%
482	Chemicals- Well #4	3,553	2,465	2,496	2,186	4,000	55%	4,000		4,000	100%
483	Chemicals- SLT Well	1,277	2,314	1,039	1,506	3,000	50%	3,000		3,000	100%
485	Fuel Expense	2,483	3,381	6,541	4,205	6,000	70%	6,000		6,000	100%
490	Small Tools & Equipment	5,344	3,176	3,642	75	6,000	1%	6,000		6,000	100%
495	Uniform Expense	1,173	1,560	2,779	2,165	1,600	135%	2,500		2,500	156%
500	Capital Outlay		514,047	23,853	25,016	3,584	698%			0	0%
520	Water Main Valves Replace		2,688			10,000	0%	10,000		10,000	100%
525	Water Meter Replacement	12,233	18,312	27,215	9,696	0	***	20,000		20,000	*****
526	Development Meters	14,696	6,630			0	0%			0	0%
535	Water Lines Repairs			105		20,000	0%	20,000		20,000	100%
546	Master Plans				5,842	6,140	95%	6,000		6,000	98%
577	PROPOSITION 1 GRANT			9,458	6,270	0	***			0	0%
581	WWTP Expansion		2,369			0	0%			0	0%
582	WWTP Plant Maintenance		2,126	554		0	0%			0	0%
587	WWTF Final Design/Constru			10		0	0%			0	0%
590	CALOES Resiliency Grant		28,766			0	0%			0	0%
605	USDA Loan Payment					20,000	0%	20,000		20,000	100%
715	Licenses, Permits and Fee	3,501	4,956	6,590	7,432	7,000	106%	7,000		7,000	100%
805	Refundable Water/Sewer/Hy	-15			-16	100	-16%	100		100	100%
900	District Strategic Plan			12,422	479	479	100%			0	0%
930	Interest Fees	54,828	52,728	50,582	25,178	60,000	42%	60,000		60,000	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
935	Depreciation Expense	185,554	190,788			0	0%			0	0%
940	Bank Service Charges	74	47	31		100	0%	100		100	100%
949	Lease agreements				1,623	19,584	8%	14,000		14,000	71%
961	SLT Tank and Booster Pump				7,194	45,920	16%	38,726		38,726	84%
962	0.65 MG Tank					67,660	0%	67,660		67,660	100%
	Account:	898,572	1,506,377	831,299	672,636	1,107,097	61%	1,109,304	0	1,109,304	100%
	Fund:	898,572	1,506,377	831,299	672,686	1,107,097	61%	1,109,304	0	1,109,304	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
66000	SOLID WASTE										
105	Salaries and Wages	12,041	12,272	13,494	10,339	19,370	53%	16,745		16,745	86%
111	BOD Stipend	107	128	182	76	240	32%	264		264	110%
115	Payroll Expenses	122	121	87		250	0%			0	0%
120	Workers' Compensation	1	590	350	18	37	49%	100		100	270%
121	Physicals			2		50	0%	50		50	100%
135	Payroll Tax - FICA/SS	10	27	50	19	150	13%	60		60	40%
140	Payroll Tax - Medicare	226	166	190	149	281	53%	246		246	88%
155	Payroll Tax - SUI	14	79	74	51	910	6%	75		75	8%
160	Payroll Tax - ETT				1	20	5%	1		1	5%
205	Insurance - Health	975	1,219	1,566	1,193	2,132	56%	1,783		1,783	84%
210	Insurance - Dental	98	55	128	55	105	52%	66		66	63%
215	Insurance - Vision	21	6	17	9	17	53%	12		12	71%
225	Retirement - PERS Expense	1,068	1,962	2,488	1,211	1,475	82%	1,389		1,389	94%
305	Operations & Maintenance	19	469	1,543	2,095	3,000	70%	2,000		2,000	67%
310	Phone & Fax Expense			186	68	50	136%	50		50	100%
315	Postage, Shipping & Freig	17	13	31	3	100	3%	50		50	50%
319	Legal: P.R.A.s - Professi			65	34	30	113%	50		50	167%
320	Printing & Reproduction	2	264	29	1	150	1%	50		50	33%
321	IT Services - Professiona			346	930	500	186%	3,300		3,300	660%
323	Auditor - Professional Sv			471	170	420	40%	600		600	143%
325	Accounting - Professional	760	387	-45	64	720	9%	750		750	104%
326	Engineering - Professiona				170	0	***%			0	0%
327	Legal: General - Professi	2,278	2,925	7,512	1,492	1,500	99%	1,500		1,500	100%
328	Insurance - Prop & Liabil	364	728	744	1,442	1,441	100%	1,800		1,800	125%
329	New Hire Screening		23			50	0%	50		50	100%
330	Contract Labor		75			1,000	0%	1,000		1,000	100%
331	Legal: SMEA - Professiona					250	0%	250		250	100%
333	Legal: HR - Professional		845	633	299	400	75%	400		400	100%
334	Maintenance Agreements	113	421	213	205	350	59%	600		600	171%
335	Meals					100	0%	100		100	100%
340	Meetings and Conferences			49		100	0%	100		100	100%
345	Mileage Expense Reimburse	67	55	12		50	0%	50		50	100%
348	Safety Equipment and Supp		61			500	0%	500		500	100%
350	Repairs & Maint - Compute	173	83	19		150	0%	150		150	100%
351	Repairs & Maint - Equip	488		54	409	500	82%	500		500	100%
352	Repairs & Maint - Structu		14	1		100	0%	100		100	100%
353	Repairs & Maint - Infrast		515	1,291	2,767	2,000	138%	2,000		2,000	100%
354	Repairs & Maint - Vehicle		92			150	0%	150		150	100%
375	Internet Expenses				11	27	41%	150		150	556%
376	Web Page - Upgrade/Maint	48	48	48	48	48	100%	132		132	275%
380	Utilities - Alarm Service					36	0%			0	0%
382	Utilities - Propane	30	28	29	100	150	67%	150		150	100%
383	Utilities - Trash					189	0%			0	0%
384	Utilities - Water/Sewer					39	0%			0	0%
385	Dues and Subscriptions	243	145	203	176	1,321	13%	1,000		1,000	76%
386	Education and Training	12	24	265	86	500	17%	500		500	100%
393	Advertising and Public No	247	2	1,327		500	0%	500		500	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
394	LAFCO Allocations	339	247	1,211	1,490	1,490	100%	1,500		1,500	101%
395	Community Outreach			317	3	750	0%	500		500	67%
410	Office Supplies	22	184	59	30	150	20%			0	0%
432	Utility Rate Design Study					16,473	0%	16,473		16,473	100%
465	Cell phones, Radios and P	70	70	85	94	100	94%	100		100	100%
475	Computer Supplies & Upgra	18		268	582	1,270	46%			0	0%
485	Fuel Expense			3		200	0%	200		200	100%
490	Small Tools & Equipment		33	354		500	0%	500		500	100%
495	Uniform Expense		52	101	129	150	86%	150		150	100%
500	Capital Outlay		9,065		25,786	25,033	103%			0	0%
581	WWTP Expansion		1,841			0	0%			0	0%
650	SB1383 Compliance					5,000	0%	1,000		1,000	20%
715	Licenses, Permits and Fee				863	0	***%			0	0%
900	District Strategic Plan			663	27	27	100%			0	0%
940	Bank Service Charges			1		15	0%	50		50	333%
949	Lease agreements				146	765	19%	600		600	78%
	Account:	19,993	35,334	36,716	52,841	93,381	57%	60,396	0	60,396	65%
	Fund:	19,993	35,334	36,716	52,841	93,381	57%	60,396	0	60,396	65%
	Grand Total:	1,906,358	2,927,746	2,116,838	2,151,474	4,272,671		3,905,590	0	3,905,590	

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
40000										
40220 Weed Abatement Fees	8,982				0	0%			0	0%
40300 Fireworks Permit Fees	2,700	3,120	3,360		0	0%	3,450		3,450	*****
40310 Fireworks Refundable C/Up	-204		500		0	0%			0	0%
40320 Fire Impact Fees	31,618			2,785	0	***	3,000		3,000	*****
40370 Johnson Restitution -			6,027		0	0%			0	0%
40410 Mutual Aid Fires ~ OES	12,962	184,384	167,452		0	0%			0	0%
40420 Ambulance Reimbursement	4,911	5,021	5,118	3,986	5,000	80%	3,000		3,000	60%
40500 VFA Assistance Grant	19,619				18,154	0%	20,000		20,000	110%
40505 CFF California Fire		15,000			0	0%			0	0%
40510 Sponsored Training Fees	400				0	0%			0	0%
Group:	80,988	207,525	182,457	6,771	23,154	29%	29,450	0	29,450	127%
43000 Property Taxes Collected										
43000 Property Taxes Collected	406,221	431,847	413,538	321,194	466,232	69%	497,467		497,467	107%
Group:	406,221	431,847	413,538	321,194	466,232	69%	497,467	0	497,467	107%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire		19,031			0	0%			0	0%
Group:		19,031			0	0%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	531	958	281	47,528	46,500	102%			0	0%
46009 Grants - Other			138	132	0	***			0	0%
46012 Fire Transfers from Cap					0	0%	80,730		80,730	*****
Holman Capital payment, E8668 payment, Keller lease payment										
46150 Miscellaneous Income		9,832	67	466	0	***			0	0%
46151 Refund/Adjustments	335	1,816	295	5,633	0	***			0	0%
46153 Plan Check Fees and	3,700	11,310	2,236	2,100	0	***	1,500		1,500	*****
46157 Donation	4,325			500	0	***			0	0%
46175 Sale of Surplus Property				21,869	0	***			0	0%
46511 HOLMAN THU LOAN			274,379		0	0%			0	0%
Group:	8,891	23,916	277,396	78,228	46,500	168%	82,230	0	82,230	177%
Fund:	496,100	682,319	873,391	406,193	535,886	76%	609,147	0	609,147	114%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
40000										
40370 Johnson Restitution -			-717		0	0%			0	0%
Group:			-717		0	0%	0	0	0	0%
43000 Property Taxes Collected										
43000 Property Taxes Collected	120,903	130,125	121,711	99,250	145,677	68%	154,663		154,663	106%
Group:	120,903	130,125	121,711	99,250	145,677	68%	154,663	0	154,663	106%
46000 Revenues & Interest										
46000 Revenues & Interest	4,898	4,724	4,150	2,341	0	***%			0	0%
46009 Grants - Other			12	14	0	***%			0	0%
46100 Realized Earnings	11,064	-2,919	-10,495	-10,064	0	***%			0	0%
46150 Miscellaneous Income	200	11,734	6	49	0	***%			0	0%
46151 Refund/Adjustments	19	24	21	119	0	***%			0	0%
46155 Will Serve Processing			200	400	0	***%			0	0%
46175 Sale of Surplus Property				1,902	0	***%			0	0%
Group:	16,181	13,563	-6,106	-5,239	0	***%	0	0	0	0%
Fund:	137,084	143,688	114,888	94,011	145,677	65%	154,663	0	154,663	106%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
40000										
40370 Johnson Restitution -			8,069		0	0%			0	0%
40440 CDBG Grant		185,736			0	0%			0	0%
40850 Wastewater Hook-up Fees	62,575	330,704	13,033	29,445	0	***%			0	0%
40900 Wastewater Sales	947,016	1,082,533	1,137,245	871,589	1,099,618	79%	1,099,618		1,099,618	100%
40901 Riverzone Surcharge			9,089	13,921	18,388	76%	18,388		18,388	100%
40910 Wastewater Late Charges	10,769		10,480	14,008	0	***%			0	0%
Group:	1,020,360	1,598,973	1,177,916	928,963	1,118,006	83%	1,118,006	0	1,118,006	100%
43000 Property Taxes Collected										
43000 Property Taxes Collected	61,916	65,474	177,785	50,152	72,713	69%	77,556		77,556	107%
Group:	61,916	65,474	177,785	50,152	72,713	69%	77,556	0	77,556	107%
46000 Revenues & Interest										
46000 Revenues & Interest	546	1,443	713	2,712	0	***%			0	0%
46003 CWSRF Grants					0	0%	630,000		630,000	*****%
46006 IRWM Grants	160,300	8,562			0	0%			0	0%
46008 DWR Grants		137,699	46,989	34,750	70,000	50%			0	0%
46009 Grants - Other			210	198	0	***%	217,355		217,355	*****%
46150 Miscellaneous Income	7,273	16,676	14,229	16,012	0	***%	10,000		10,000	*****%
46151 Refund/Adjustments	540	3,270	346	1,853	0	***%			0	0%
46152 Recycling		100			0	0%			0	0%
46155 Will Serve Processing	1,850	750	1,200	3,000	0	***%			0	0%
46175 Sale of Surplus Property				33,279	0	***%			0	0%
Group:	170,509	168,500	63,687	91,804	70,000	131%	857,355	0	857,355	1225%
Fund:	1,252,785	1,832,947	1,419,388	1,070,919	1,260,719	85%	2,052,917	0	2,052,917	163%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
40000										
40370 Johnson Restitution -			7,886		0	0%				0 0%
40440 CDBG Grant		164,388			0	0%				0 0%
Group:		164,388	7,886		0	0%	0	0		0 0%
41000 Water Sales										
41000 Water Sales	868,049	951,263	963,936	724,073	920,172	79%	984,276		984,276	107%
41001 Water Connection Fees	74,568	332,852	13,255	29,944	0	***%			0	0%
41003 Water Surcharge			91	403	0	***%	350		350	*****%
41005 Water Late Charges	10,378		9,661	12,329	0	***%			0	0%
41010 Water Meter Fees	-2,301	12,150	450	450	0	***%			0	0%
Group:	950,694	1,296,265	987,393	767,199	920,172	83%	984,626	0	984,626	107%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,980	48,991	48,980		0	0%			0	0%
Group:	48,980	48,991	48,980		0	0%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	1,751	945	639	505	0	***%			0	0%
46002 DWSRF Grants					0	0%	45,920		45,920	*****%
46007 State/Federal Grants	38,312		4,290		0	0%			0	0%
46009 Grants - Other			228	195	0	***%			0	0%
46010 Transfer In					0	0%	87,660		87,660	*****%
Capital transfer to operating for water meter replacement and tank inspection and repair.										
46115 CALOES Resiliency Grant		230,000			0	0%			0	0%
46150 Miscellaneous Income	904	14,351	2,819	4,411	0	***%			0	0%
46151 Refund/Adjustments	522	987	340	4,329	0	***%			0	0%
46152 Recycling		1,977			0	0%			0	0%
46155 Will Serve Processing	2,600	2,700	500	4,500	0	***%			0	0%
46175 Sale of Surplus Property				36,131	0	***%			0	0%
46176 GAIN/LOSS ON DISPOSAL OF			-32,495		0	0%			0	0%
Group:	44,089	250,960	-23,679	50,071	0	***%	133,580	0	133,580	*****%
Fund:	1,043,763	1,760,604	1,020,580	817,270	920,172	89%	1,118,206	0	1,118,206	122%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2023 - 2024

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
40000										
40370 Johnson Restitution -			729		0	0%			0	0%
Group:			729		0	0%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	13	121	51	-2,214	0	***%			0	0%
46005 Franchise Fees	35,093	44,194	38,464	35,799	39,600	90%	43,936		43,936	111%
46009 Grants - Other			12	11	10,000	0%			0	0%
46010 Transfer In					0	0%	16,473		16,473	*****%
capital transfer for rate study										
46150 Miscellaneous Income		200	296	9,295	0	***%			0	0%
46151 Refund/Adjustments	10	18	17	98	0	***%			0	0%
46155 Will Serve Processing			50	100	0	***%			0	0%
46175 Sale of Surplus Property				1,902	0	***%			0	0%
Group:	35,116	44,533	38,890	44,991	49,600	91%	60,409	0	60,409	122%
Fund:	35,116	44,533	39,619	44,991	49,600	91%	60,409	0	60,409	122%
Grand Total:	2,964,848	4,464,091	3,467,866	2,433,384	2,912,054		3,995,342	0	3,995,342	

SAN MIGUEL CSD
Revenues Compared with Expenditures
For the Year: 2023 - 2024

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining
20 FIRE PROTECTION DEPARTMENT	1,075,962.16	609,147.00	608,914.00	0.00	1,076,195.16
30 STREET LIGHTING DEPARTMENT	754,351.43	154,663.00	145,974.00	0.00	763,040.43
40 WASTEWATER DEPARTMENT	2,987,827.57	2,052,917.00	1,981,002.00	0.00	3,059,742.57
50 WATER DEPARTMENT	843,463.77	1,118,206.00	1,109,304.00	0.00	852,365.77
60 SOLID WASTE DEPARTMENT	129,912.05	60,409.00	60,396.00	0.00	129,925.05
71 PAYROLL CLEARING FUND	19,233.47	0.00	0.00	0.00	19,233.47
73 CLAIMS CLEARING FUND	59,876.99	0.00	0.00	0.00	59,876.99
Totals	5,870,627.44	3,995,342.00	3,905,590.00	0.00	5,960,379.44

Property Tax Budget Estimates must be added to the proper budget lines (and therefore show under Proposed Revenues) for the Cash Remaining column on this report to match the Reserve on the Tax Levy Requirements Schedule

20 FIRE PROTECTION DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46012 Fire Transfers from Cap Reserve					
21006	Temporary Housing Unit	2022-22	33,577	0	33,577
		Account:	33,577	0	33,577
	Total Project Revenue Budget:		33,577	0	33,577
62000 Fire					
500 Capital Outlay					
20003	E8668 Resolution	2020-27	47,083	0	47,083
22008	Temporary office	2022-41		0	0
		Object:	47,083		47,083
511 Fire- Temp Housing Unit					
21006	Temporary Housing Unit	2022-22	33,577	0	33,577
		Object:	33,577		33,577
		Account:	80,660	0	80,660
	Total Project Expenditure Budget:		80,660	0	80,660
Revenue Less Expenditures for Fund:			-47,083	0	-47,083

30 STREET LIGHTING DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

10340	PAC PREMIER OPERATIONAL RESERVE				
22005	Cost of Service Rate Study		30,000	0	30,000
	Account:		30,000	0	30,000
46013	Lighting Transfers from Cap Reserve				
22001	Scissor Lift Replacement		25,000	0	25,000
22003	Replacement Utility Truck		4,000	0	4,000
22008	Temporary office 2022-41		1,500	33	1,533
	Account:		30,500	33	30,533
Total Project Revenue Budget:			60,500	33	60,533
63000	Lighting				
432	Utility Rate Design Study				
22005	Cost of Service Rate Study		30,000	0	30,000
	Object:		30,000		30,000
500	Capital Outlay				
22001	Scissor Lift Replacement		25,000	0	25,000
22003	Replacement Utility Truck		4,000	0	4,000
22008	Temporary office 2022-41		1,500	33	1,533
	Object:		30,500	33	30,533
	Account:		60,500	33	60,533
Total Project Expenditure Budget:			60,500	33	60,533
Revenue Less Expenditures for Fund:			0	0	0

40 WASTEWATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46014 Wastewater Transfers from Cap Reserve					
20001	WWTF Final Design/		80,000	0	80,000
21003	WWTF Membrane Bio Reactor		248,094	0	248,094
21004	WWTF Headworks Equipment		250,231	0	250,231
22002	Electric Vehicle for WWTF		25,000	0	25,000
22003	Replacement Utility Truck		36,000	0	36,000
22004	Replacement sewer video camera		55,000	0	55,000
22005	Cost of Service Rate Study		30,000	0	30,000
22008	Temporary office 2022-41		12,000	790	12,790
22010	3W water line from WWTF to		1,000,000	0	1,000,000
		Account:	1,736,325	790	1,737,115
Total Project Revenue Budget:			1,736,325	790	1,737,115
64000 Sanitary					
432	Utility Rate Design Study				
22005	Cost of Service Rate Study		30,000	0	30,000
		Object:	30,000		30,000
500 Capital Outlay					
22001	Scissor Lift Replacement			0	0
22002	Electric Vehicle for WWTF		25,000	0	25,000
22003	Replacement Utility Truck		36,000	0	36,000
22004	Replacement sewer video camera		55,000	0	55,000
22008	Temporary office 2022-41		12,000	790	12,790
		Object:	128,000	790	128,790
546 Master Plans					
20001	WWTF Final Design/			0	0
		Object:			
587 WWTF Final					
20001	WWTF Final Design/		80,000	0	80,000
		Object:	80,000		80,000
950 WWTF Exp MBR					
21003	WWTF Membrane Bio Reactor		248,094	0	248,094
		Object:	248,094		248,094
951 WWTF Exp Headworks Equipment					
21004	WWTF Headworks Equipment		250,231	0	250,231
		Object:	250,231		250,231
955 3W Water Line SGMA					
20001	WWTF Final Design/			0	0
22010	3W water line from WWTF to		1,000,000	0	1,000,000
		Object:	1,000,000		1,000,000
		Account:	1,736,325	790	1,737,115
Total Project Expenditure Budget:			1,736,325	790	1,737,115
Revenue Less Expenditures for Fund:			0	0	0

50 WATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46015 Water Transfers from Cap Reserve					
22003	Replacement Utility Truck		36,000	0	36,000
22005	Cost of Service Rate Study		30,000	0	30,000
22006	Annual water meter replacement		20,000	0	20,000
22008	Temporary office 2022-41		12,000	790	12,790
22009	Leak detection for water		25,000	0	25,000
		Account:	123,000	790	123,790
Total Project Revenue Budget:			123,000	790	123,790
65000 Water					
432 Utility Rate Design Study					
22005	Cost of Service Rate Study		30,000	0	30,000
		Object:	30,000		30,000
500 Capital Outlay					
22001	Scissor Lift Replacement			0	0
22003	Replacement Utility Truck		36,000	0	36,000
22008	Temporary office 2022-41		12,000	790	12,790
22009	Leak detection for water		25,000	0	25,000
		Object:	73,000	790	73,790
525 Water Meter Replacement					
22006	Annual water meter replacement		20,000	0	20,000
		Object:	20,000		20,000
961 SLT Tank and Booster Pump					
21007	SLT water tank and pump		22,960	0	22,960
		Object:	22,960		22,960
		Account:	145,960	790	146,750
Total Project Expenditure Budget:			145,960	790	146,750
Revenue Less Expenditures for Fund:			-22,960	0	-22,960

60 SOLID WASTE DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

10340	PAC PREMIER OPERATIONAL RESERVE				
22005	Cost of Service Rate Study		20,000	0	20,000
	Account:		20,000	0	20,000
10350	PAC PREMIER - CAPITAL RESERVE ACCT				
22011	Forklift purchase 2022-44		25,000	0	25,000
	Account:		25,000	0	25,000
46016	Solid Waste Transfers from Cap Reserve				
22003	Replacement Utility Truck		4,000	0	4,000
22007	Mission Street trash/		20,000	0	20,000
22008	Temporary office 2022-41		1,500	32	1,532
	Account:		25,500	32	25,532
	Total Project Revenue Budget:		70,500	32	70,532
66000	SOLID WASTE				
432	Utility Rate Design Study				
22005	Cost of Service Rate Study		20,000	-3,528	16,472
	Object:		20,000	-3,528	16,472
500	Capital Outlay				
22003	Replacement Utility Truck		4,000	0	4,000
22007	Mission Street trash/		20,000	0	20,000
22008	Temporary office 2022-41		1,500	33	1,533
22011	Forklift purchase 2022-44		25,000	0	25,000
	Object:		50,500	33	50,533
	Account:		70,500	-3,495	67,005
	Total Project Expenditure Budget:		70,500	-3,495	67,005
	Revenue Less Expenditures for Fund:		0	3,527	3,527

20 FIRE PROTECTION DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46012	Fire Transfers from Cap Reserve				
			-----	0	0
	Account:		0	0	0
	Total Project Revenue Budget:		0	0	0
62000 Fire					
	511 Fire- Temp Housing Unit				
21006	Temporary Housing Unit 2022-22		335,363	0	335,363
	Object:		335,363		335,363
	Account:		335,363	0	335,363
	Total Project Expenditure Budget:		335,363	0	335,363
	Revenue Less Expenditures for Fund:		-335,363	0	-335,363

30 STREET LIGHTING DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

10340	PAC PREMIER OPERATIONAL RESERVE				
22005	Cost of Service Rate Study		_____	0	0
	Account:		0	0	0
46013	Lighting Transfers from Cap Reserve				
22003	Replacement Utility Truck		4,000	0	4,000
	Account:		4,000	0	4,000
Total Project Revenue Budget:			4,000	0	4,000
66000	SOLID WASTE				
432	Utility Rate Design Study				
22005	Cost of Service Rate Study		30,000	0	30,000
	Object:		30,000		30,000
500	Capital Outlay				
22003	Replacement Utility Truck		4,000	0	4,000
	Object:		4,000		4,000
	Account:		34,000	0	34,000
Total Project Expenditure Budget:			34,000	0	34,000
Revenue Less Expenditures for Fund:			-30,000	0	-30,000

40 WASTEWATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46014 Wastewater Transfers from Cap Reserve					
20001	WWTF	Final Design/	80,000	0	80,000
21003	WWTF	Membrane Bio Reactor	248,094	0	248,094
21004	WWTF	Headworks Equipment	250,231	0	250,231
22002		Electric Vehicle for WWTF	25,000	0	25,000
22003		Replacement Utility Truck	36,000	0	36,000
22004		Replacement sewer video camera	55,000	0	55,000
22005		Cost of Service Rate Study	30,000	0	30,000
22010		3W water line from WWTF to	1,000,000	0	1,000,000
		Account:	1,724,325	0	1,724,325
Total Project Revenue Budget:			1,724,325	0	1,724,325
64000 Sanitary					
432 Utility Rate Design Study					
22005		Cost of Service Rate Study	30,000	0	30,000
		Object:	30,000		30,000
500 Capital Outlay					
22002		Electric Vehicle for WWTF	25,000	0	25,000
22003		Replacement Utility Truck	36,000	0	36,000
22004		Replacement sewer video camera	55,000	0	55,000
		Object:	116,000		116,000
587 WWTF Final					
20001	WWTF	Final Design/	80,000	0	80,000
		Object:	80,000		80,000
950 WWTF Exp MBR					
21003	WWTF	Membrane Bio Reactor	248,094	0	248,094
		Object:	248,094		248,094
951 WWTF Exp Headworks Equipment					
21004	WWTF	Headworks Equipment	250,231	0	250,231
		Object:	250,231		250,231
955 3W Water Line SGMA					
20001	WWTF	Final Design/	_____	0	0
22010		3W water line from WWTF to	1,000,000	0	1,000,000
		Object:	1,000,000		1,000,000
		Account:	1,724,325	0	1,724,325
Total Project Expenditure Budget:			1,724,325	0	1,724,325
Revenue Less Expenditures for Fund:			0	0	0

50 WATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46015 Water Transfers from Cap Reserve					
22003	Replacement	Utility Truck	36,000	0	36,000
22005	Cost of Service	Rate Study	30,000	0	30,000
22006	Annual water meter	replacement	20,000	0	20,000
		Account:	86,000	0	86,000
Total Project Revenue Budget:			86,000	0	86,000
65000 Water					
	432	Utility Rate Design Study			
22005	Cost of Service	Rate Study	30,000	0	30,000
		Object:	30,000		30,000
500 Capital Outlay					
22003	Replacement	Utility Truck	36,000	0	36,000
		Object:	36,000		36,000
525 Water Meter Replacement					
22006	Annual water meter	replacement	20,000	0	20,000
		Object:	20,000		20,000
961 SLT Tank and Booster Pump					
21007	SLT water tank and	pump	22,960	0	22,960
		Object:	22,960		22,960
		Account:	108,960	0	108,960
Total Project Expenditure Budget:			108,960	0	108,960
Revenue Less Expenditures for Fund:			-22,960	0	-22,960

60 SOLID WASTE DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

10340	PAC PREMIER OPERATIONAL RESERVE				
22005	Cost of Service Rate Study		20,000	0	20,000
		Account:	20,000	0	20,000
46016	Solid Waste Transfers from Cap Reserve				
22007	Mission Street trash/		20,000	0	20,000
		Account:	20,000	0	20,000
Total Project Revenue Budget:			40,000	0	40,000

66000 SOLID WASTE					
432	Utility Rate Design Study	22005	Cost of Service Rate Study		
			16,472	0	16,472
		Object:	16,472		16,472
500	Capital Outlay				
22003	Replacement Utility Truck		4,000	0	4,000
22007	Mission Street trash/		20,000	0	20,000
		Object:	24,000		24,000
		Account:	40,472	0	40,472
Total Project Expenditure Budget:			40,472	0	40,472
Revenue Less Expenditures for Fund:			-472	0	-472

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.5

SUBJECT: Water and Wastewater Capital Improvement Project (CIP) update. (Dodds)

SUGGESTED ACTION: Approve RESOLUTION 2023-14 adopting the updated Water and Wastewater CIP list to be included in the 2020 Water and Wastewater Master Plan.

DISCUSSION:

This item was tabled from the March 23rd Board Meeting.

The proposed CIP is for Water and Wastewater only. They do not include any lighting/ landscaping, or solid waste capital improvement projects. The lighting/ landscape and solid waste CIP plans will be brought before the board with master plans as they are completed for approval.

This update is only a tool to properly plan for the future, with individual projects coming back to the Board for approval when the project starts moving forward. By approving this CIP list the Board is not committing to completing these projects, only acknowledging the projects exist as a future need.

During the October 27th 2022 Board meeting the Board approved a contract with Water Systems Consulting (WSC) to prepare an update to the Capital Improvement Project (CIP) list contained within the 2020 Water and Wastewater Master Plan. WSC reviewed all listed and proposed projects with staff and updated the tables including descriptions, timelines and costs.

The project costs have been updated to 2022 estimates and are only estimates. Depending on the economy at the time that any of the projects are approved the actual costs may be higher or lower.

The timeline for any given project is a projection of when the project should be started and/ or completed. Projects may be moved up or back based on funding availability as well as operational considerations.

The purpose of maintaining a CIP in the Master Plans is to provide general information on estimated project costs in order to plan user rates, secure grants or other funding. It generally provides a picture of known projects and potential short and long term project costs to help plan for the future of the water and wastewater systems.

The long term estimated cost for each system is below. These totals are estimates based on 2022 costs and may change over the life of this CIP plan.

Estimated Water CIP over 10+ years \$28,079,750

Estimated Wastewater CIP over 10+ years \$40,735,500

Understanding the long term costs for maintaining the water and wastewater systems is critical to proper financial planning for the District. Failure to plan for preventative and expansion projects could ultimately bankrupt the water and/ or wastewater departments when planned projects become emergency repairs.

FISCAL IMPACT:

Cost for this update were approved as a project under RESOLUTION 2023-14

Individual projects will be approved by the Board on an as needed basis.

PREPARED BY: Kelly Dodds

San Miguel Community Services District
Water System 10-Year Planning Horizon Project Cost Estimate



Project	Description and Project Need	Length (ft)	New Diameter / Size	Project Costs ⁽¹⁾	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Beyond 10 Years
					2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033+
High Priority (1-5 Years)					\$339,000	\$4,566,000	\$1,545,000	\$926,000	\$4,379,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
A1	4 inch C.I. and 3 inch A.C. Waterline Replacement Project (Alley Between "L" & Mission Streets - 10th St to SLO Street)	765	8-inch	\$319,000	\$319,000										
A2	New SLT Tank and Booster Pump Station		250,000 gal tank 200 HP BPS	\$4,546,000		\$4,546,000									
A3	4 inch C.I. Waterline Replacement Project (Alley Between "L" & "K" Streets)	3,653	8-inch	\$1,525,000			\$1,525,000								
A4	0.65 MG Tank Access Road Reconstruction/Rehabilitation			\$756,000				\$756,000							
A5	New 0.65 MG Steel Tank		650,000 gal	\$4,359,000					\$4,359,000						
A6	Groundwater Quality Study and Well Head Treatment Evaluation			\$150,000				\$150,000							
A7	Water Meter Replacement (Annual Cost to be Expended Each Year)			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Medium Priority (6-10 Years)					\$0	\$0	\$0	\$0	\$0	\$302,000	\$2,301,000	\$150,000	\$2,301,000	\$2,138,000	\$0
B1	4 inch C.I. Waterline Replacement Project (Alley East of "N" Street)	523	8-inch	\$302,000						\$302,000					
B2	New Water Supply Well on West Side of River		400 gpm	\$2,301,000							\$2,301,000				
B3	New Water Supply Well on East Side of River		400 gpm	\$2,301,000									\$2,301,000		
B4	Paso Groundwater Sustainability Plan Implementation			\$150,000								\$150,000			
B5	Replace SLT Water Distribution Pipeline System	5,100	8-inch	\$2,138,000										\$2,138,000	
Long-Term Priority (10+ Years)					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,012,750
C1	Ion Exchange Well Head Treatment System for Gross Alpha Particles for Radionuclide and Arsenic Treatment at Well No. 3 (450 gpm)		450 gpm	\$1,775,000											\$1,775,000
C2	Ion Exchange Well Head Treatment System for Gross Alpha Particles for Radionuclide and Arsenic Treatment at Well No. 4 (500 gpm)		500 gpm	\$1,863,750											\$1,863,750
C3	Ion Exchange Well Head Treatment System for Gross Alpha Particles for Arsenic Treatment at the SLT Water Supply Well (320 gpm)		320 gpm	\$1,063,000											\$1,063,000
C4	PFAS treatment in Water Supply Wells (Costs are on a per well basis)		Up to 500 gpm	\$1,437,000											\$4,311,000
PLANNING ESTIMATE PER YEAR					\$339,000	\$4,566,000	\$1,545,000	\$926,000	\$4,379,000	\$322,000	\$2,321,000	\$170,000	\$2,321,000	\$2,158,000	\$9,032,750

Notes:
(1) All costs based on February 2023

**San Miguel Community Services District
Wastewater System 10-Year Planning Horizon Project Cost Estimate**



Project	Description and Project Need	Length (ft)	New Diameter / Size	Project Costs ⁽¹⁾	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Beyond 10 Years
					2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033+
High Priority (1-5 Years)					\$1,305,900	\$25,933,100	\$832,000	\$832,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A1	Wastewater Treatment Plant Upgrade / Expansion (Title 22 Recycled Water Effluent Quality)	The Machado Wastewater Treatment Facility Upgrade will convert the existing pond treatment system to a Membrane Bioreactor Treatment system to produce recycled water. The project is needed to meet the higher effluent requirements in the new Waste Discharge Requirement, provide recycled water, and to expand treatment capacity to meet future growth projections.		Increase capacity to 0.325 MGD	\$26,118,000	\$1,305,900	\$24,812,100								
A2	Vineyard Recycled Water Pipeline	The Vineyard Recycled Water Pipeline will deliver Title 22 recycled water to vineyards north of the Wastewater Treatment Facility. The Project is needed to discharge produced recycled water to meet requirements in the new Waste Discharge Requirement and is a project in the Paso Robles GSP to offset groundwater production at the vineyards.	3,100	8-inch	\$1,066,000		\$1,066,000								
A3	Multi-Year Sanitary Sewer Lining & Manhole Rehabilitation Program ⁽²⁾	This project includes sewer system inspection to identify sewer mains and manholes that require rehabilitation. The project costs assume half of VCP sewer mains will need rehabilitation. This project is needed to improve the sewer system condition and reduce the risk of sewer main failure.	12,610		\$1,664,000			\$832,000	\$832,000						
A4	16th Street Sanitary Sewer Diversion Structure ⁽³⁾	The 16th Street Diversion Structure will allow sewer flows collected from the west side sewer trunk to be partially conveyed to the east side sewer trunk. This project provided greater system redundancy and reduces the risk of overflow in the event that either trunk main becomes blocked or failure occurs.			\$55,000		\$55,000								
Medium Priority (5-10 Years)					\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
B1	Groundwater Recharge Feasibility Study	The Groundwater Recharge Feasibility Study will evaluate the potential of using tertiary treated recycled water from the Machado WWTF for groundwater recharge. This concept was identified in the Paso Robles Groundwater Sustainability Plan to help bring the groundwater basin into sustainability.			\$150,000				\$150,000						
B2	Recycled Water Feasibility Study	The Recycled Water Feasibility Study will identify potential recycled water customers and evaluate the economic of constructing a recycled water system to serve irrigation and fire flow demand within the community. This planning study is needed to identify a cost-effective layout for the community-wide recycled water system.			\$150,000					\$150,000					
Long-Term Priority (10+ Years)					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,532,500
C1	SLT Sanitary Sewer Collection System (including Lift Station & Force Main)	This project includes the construction of the sewer system for the San Lawrence Terrace area and a lift station and force main to pump to the WWTF. This project timing is development driven.	14,800	8 to 12-inch	\$6,679,000										\$6,679,000
C2	Recycled Water "Purple Pipe" Pumping, Transmission & Distribution System	This project includes the construction of a recycled water system to provide recycled water for irrigation and potentially fire flow. The recycled water system potential customer and proposed layout and pipe sizing will be identified in the Recycled Water Feasibility Study (Project B2).	14,500	8-inch	\$4,779,000										\$4,779,000
C3	Wastewater Treatment Plant Land Acquisition for Future Expansion (UPRR)	The acquisition of the two parcels currently owned by the Union Pacific Railroad (APN 021-051-020 and 021-051-022) will provide the District approximate 6.8 acres of land outside of the 100 year floodplain for future WWTF expansion.			\$74,500										\$74,500
PLANNING ESTIMATE PER YEAR					\$1,305,900	\$25,933,100	\$832,000	\$832,000	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$11,532,500

Notes:
 (1) All costs based on February 2023
 (2) Costs for the Multi-Year Sanitary Sewer Lining and Manhole Rehabilitation Program assume half of all VCP sewer mains and associated manholes will need rehabilitation. Initial planning tasks, including CCTV of the sewer system, will be used to refine the project extents and cost.
 (3) The 16th Street Sanitary Sewer Diversion Structure is recommended to be combined with the WWTP Upgrade/ Expansion to prevent collection system backup during a high flow event and for mobilization cost savings.

RESOLUTION NO. 2023-14

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING
UPDATES TO THE CAPITAL IMPROVEMENT PROJECT PORTION OF THE
DISTRICT’S WATER AND WASTEWATER MASTER PLANS.**

WHEREAS, San Miguel Community Services District (“District”) has the responsibility to maintain the community potable water systems and wastewater systems; and

WHEREAS, a critical resource that the District relies on is the Water and Wastewater Master Plan when considering numerous key activities, including planning for future capital improvements, setting future usage rates and connection fees, budgeting for preventative maintenance activities, and other operational and maintenance projects and expenditures; and

WHEREAS, the District Board of Directors authorized the General Manager to contract with Water Systems Consultants to review and update the Capital Improvement Project (CIP) List within the 2020 Water and Wastewater Master Plans; and

WHEREAS, the Water Systems Consultants has completed the updates to the Capital Improvement Project List, which are attached hereto.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt the updated Capital Improvement Project List approve the updates for inclusion in the 2020 Water and Wastewater Master Plan.

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINING:**

the foregoing Resolution is hereby passed and adopted this 23rd day of March 2023.

Ward Roney, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Kelly Dodds General Manager

Douglas L. White, District General Counsel

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.6

SUBJECT: Establish the dates for applications and sales of "Safe and Sane" fireworks, for the 2023 calendar year

SUGGESTED ACTION: Staff recommends that the Board of Directors adopt RESOLUTION 2023-15, establishing the dates for applications and sales duration of "Safe and Sane" fireworks can be sold during the 2023 calendar year.

DISCUSSION:

The District's adopted Fire Code allows for the sale of "Safe and Sane" fireworks from 12:00 PM July 1st to July 4th at 11:59 PM, as defined in Ordinance No. 01-2023.

The filing period for the acceptance of permits for firework sales applications of "Safe and Sane" Fireworks, shall be Monday, May 1st, 2023 at 8:30 AM through Friday, May 26th, 2023 at 4:30 PM as the permit filing period for fireworks applications. Only complete applications will be accepted by the Board Clerk at 1765 Bonita Place San Miguel, CA. 93451 during business hours 8:30 AM through 4:30 PM Mon-Fri.; No incomplete applications will be accepted. **ALL** fireworks applications that are received after that time will be rejected. The State Fire Code limits the use of fireworks to July 4th only.

FISCAL IMPACT:

None – Permit fees collected offset the actual cost to provide additional staffing of the fire department during the selling period

PREPARED BY: Scott Young

RESOLUTION NO. 2023-15

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT
ESTABLISHING THE DATES TO SELL “SAFE AND SANE” FIREWORKS,
AND THE APPLICATION PERIOD FOR CALENDAR YEAR 2023**

WHEREAS, the San Miguel Community Services District was initially formed and established on the first day of February 2000, and

WHEREAS, the Board of Directors, adopted Ordinance 01-2023 establishing a “Safe and Sane” Fireworks Program and authorizing the sale and use of “Safe and Sane” fireworks in San Miguel, and

WHEREAS, Ordinance 01-2023 established the period to use or discharge “Safe and Sane” fireworks as only on July 4 in each year, and

WHEREAS, the Board of Directors desires to establish the period to sell “Safe and Sane” fireworks as 12:00 PM Saturday, July 1st through 11:59 PM Tuesday, July 4th for the 2023 calendar year only.

WHEREAS, the Board of Directors desires to establish the period to apply to sell “Safe and Sane Fireworks” commencing application period from 08:30 am Monday, May 1st through Friday, May 26th 4:30 pm for the 2023 calendar year only.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT DOES HEREBY ASSERT, DECLARE AND PROCLAIM that the period to sell “Safe and Sane Fireworks” in San Miguel is, Saturday 12:00 PM July 1st through 11:59 PM Tuesday, July 4th for the calendar year 2023 and the application period for the sale of “Safe and Sane Fireworks” is Monday, May 1st 08:30 am through Friday, May 26th 4:30 pm for the calendar year 2023.

On an amended motion to approve this resolution made by _____, seconded by _____, and by following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing Resolution is hereby passed by a roll call vote and adopted this 27th day of April 2023.

Scott Young
Fire Chief

Ward Roney, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Kelly Dodds,
General Manager

Douglas L. White,
District General Counsel

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.7

SUBJECT: Review and approve firework permit fees for 2023 calendar year

SUGGESTED ACTION: Review and approve RESOLUTION 2023-18 establishing "Safe and Sane" firework permit fees

DISCUSSION:

The District receives applications for the sale of Safe & Sane fireworks from the non-profit groups located within San Miguel as a fundraising event for various community sponsored programs.

Permit fees are collected to assure adequate emergency response personnel are available throughout the sales duration. The fees collected offset the District's cost for Fire Department personnel. Fees are based on the current Firefighter Stand By Pay rate. The required fee shall be set at \$1,850.00 per booth in order to recover the direct cost for staffing during the four days sales duration.

This year, Staff is recommending that the Board set permit fees as follows:

1. A \$1,850.00 non-refundable permit fee per permit shall be required to cover Department Staffing costs and administering the provisions of District Ordinance No. 01-2023.
2. A \$500.00 clean-up fee per permit which may be refunded in whole or in part if the sale location and public areas where fireworks are used are free of used and spent fireworks and related materials by July 5th, as determined by Fire Chief.

The permittee shall also furnish to the Fire Chief a copy of a general liability and property damage insurance with no deductible with limits of \$1,000,000 bodily injury for one person OR \$3,000,000 for each occurrence with property damage liability of not less than \$1,000,000 for each occurrence. The District shall be named as additional insured under such liability policy.

FISCAL IMPACT:

The \$1,850.00 permit fee per booth will cover all administrative and staffing costs associated with standby coverage for fireworks sales. There will be no additional cost for coverage to the District.

PREPARED BY: Scott Young

RESOLUTION NO. 2023-18

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT
ESTABLISHING FEES FOR THE SALE AND USE OF
“SAFE AND SANE” FIREWORKS IN SAN MIGUEL**

WHEREAS, the San Miguel Community Services District was initially formed and established on February 1, 2000; and

WHEREAS, the Board of Directors, adopted Ordinance 01-2023 establishing a “Safe and Sane” Fireworks Program and authorizing the sale and use of “Safe and Sane” fireworks in San Miguel, and

WHEREAS, it is necessary to establish a fee schedule for the sale of “Safe and Sane” fireworks in San Miguel.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT AS FOLLOWS:

- 1) An eighteen hundred and fifty dollar (\$1,850.00) non-refundable permit fee per permit, due and payable upon submittal of the permit application, is to be charged to those organizations that desire to sell “Safe and Sane” fireworks, in order to cover the District’s reasonable costs in administering and enforcing the provisions of Ordinance 01-2023. These fees shall be non-refundable.
- 2) A \$500 clean-up fee is to be charged, which may be refunded in whole or in part if the sale location and public areas where “Safe and Sane” fireworks are used are free of used and spent fireworks and related materials by July 5, as determined by the Fire Chief.
- 3) The permittee shall furnish to the Fire Chief a policy of public liability and property damage insurance, with no deductible, with limits of bodily injury of not less than one million dollars (\$1,000,000) for one person or three million dollars (\$3,000,000) for each occurrence annually and with a limit of property damage liability of not less than one million dollars (\$1,000,000) for each occurrence as payment for damages to persons or property which may result from, or be caused by, any negligence on the part of the permittee or his or its agents, servants, employees, or subcontractors.

The District and its officers, directors, and employees shall be named as additional insured under such public liability policy. A certificate of insurance consistent with the above shall

Page 1 of 2
Resolution No 2023-18

be presented prior to sale and shall provide that the insurer will not cancel or reduce the coverage without thirty (30) days prior written notice to the District.

On the motion of _____, seconded by _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing Resolution is hereby passed by a roll call vote and adopted this 27th day of April 2023.

Scott Young
Fire Chief

Ward Roney, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Kelly Dodds
General Manager

Douglas L. White,
District General Counsel

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 10.8

SUBJECT: Declaring Hazardous Weeds a Public Nuisance within the San Miguel Community Services District.

SUGGESTED ACTION: Review and approve RESOLUTION 2023-19 declaring hazardous weeds a public nuisance and direct staff to proceed with mailing notices to abate.

DISCUSSION:

The District Fire Department conducts a weed abatement program to reduce fuel load and eliminate fire hazards, pursuant to the authority contained in Government Code Section 61100(t), Health and Safety Code Sections 14875 *et seq*, and 2022 California Fire Code Section 4906 & 4907. Abatement is initiated by resolution adoption declaring weeds and accumulation of fuels on identified properties as a public nuisance. Annually, the Fire Department inspects all parcels within its service boundaries for compliance with its weed abatement program. The parcels listed in Exhibit “A” in the attached Resolution were determined to be non-compliant with 244 lots deemed a public nuisance.

A formal notice is sent to property owners following adoption of the attached Resolution.

In accordance with the comprehensive weed abatement procedures set forth in the Health and Safety Code, a public meeting is scheduled for May 25th, 2023, to consider any objections by affected property owners. All parcels not corrected shall be placed on a list for abatement. Costs of abatement plus administrative expenses are placed as an assessment on each parcel’s property tax bill.

FISCAL IMPACT:

None. The costs of abatement are paid by the affected property owner. Administrative expenses are recovered by imposing a \$100.00 service charge per affected property.

PREPARED BY: Scott Young



RESOLUTION NO. 2023-19

**A RESOLUTION OF THE BOARD OF DIRECTORS
DECLARING HAZARDOUS WEEDS, A PUBLIC NUISANCE
WITHIN THE SAN MIGUEL COMMUNITY SERVICES DISTRICT**

WHEREAS, the San Miguel Community Services District (“District”) is a duly formed Community Services District under Government Code Section 61100(t), and has the power to provide protection against fire and risks of fire; and

WHEREAS, pursuant to the authority established in Health and Safety Code Section 14875, *et seq.*, the District may declare hazardous weeds a public nuisance for the purposes of proceeding with a weed abatement program; and

WHEREAS, the District Board of Directors finds that it is in the public interest that hazardous weeds within the District be abated as an aid to fire prevention.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Miguel Community Services District as follows:

Section 1. That the articles set forth above are true and correct and are incorporated herein by this reference.

Section 2. That the weeds located on the private properties described in Exhibit “A” attached hereto and incorporated herein by this reference, all of which are located within the District, are hereby declared to be a public nuisance.

Section 3. In accordance with Health and Safety Code Section 14890, the District Fire Chief or His / Her Designee is hereby designated as the person to give the notice, substantially in the form proscribed by Health and Safety Code Section 14892, and 2022 California sections 4906, 4907 to destroy, modify, abate and remove such hazardous weeds and accumulation of fuels.

Section 4. That said nuisance, unless otherwise corrected, shall be abated by the District, and the cost thereof shall be assessed upon the parcels from which said nuisance is abated.

Section 5. That a public meeting shall be held on the proposed abatement of hazardous weeds on May 25th, 2023 at 6:00 p.m. at the following address: 601 12th Street, San Miguel California, 93451, to provide an opportunity for all property owners having any objections to the proposed removal of such weeds to be heard and given due consideration.

Section 6. That the Fire Chief is hereby authorized and directed to mail notice of the said hearing to the property owners as their names and addresses appear from the last equalized assessment roll as authorized by Health and Safety Code Section 14896.

On the motion of Director _____ seconded by Director _____, and on the following roll call vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINING:**

The foregoing Resolution is hereby passed and adopted this 27th day of April 2023.

Scott Young
Fire Chief
San Miguel Community Services District

Ward Roney,
President Board of Directors
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Kelly Dodds General Manager
San Miguel Community Services District

Douglas L. White, District General Counsel

4-27-2023 BOD 1st List- Send Abatement Notice

	APN	Number	Street	Ty	Comm	Legal
1	021-012-032	305	LADRILLOS	WY	SMIG	PM 50-94 PAR 88
2	021-013-048	340	PALA MISSION	WY	SMIG	PM 50-94 PAR 67
3	021-013-058	0	L	ST	SMIG	000.87AC VACANT
4	021-051-017					T25S R12E PTN SEC 16
5	021-051-020					BOE 872-40-10E PAR 20
6	021-051-021					BOE 872-40-10B PAR 13
7	021-051-022					BOE 872-40-10D PAR 19
8	021-051-023					BOE 872-40-10B PAR 14
9	021-071-001					002.11AC VACANT
10	021-091-008	1703	MISSION	ST	SMIG	TN SAN MIG BL 53 LTS 15 & 16
11	021-091-016	0	MISSION	ST	SMIG	TN SAN MIG PTN OF STREET ADJACENT TO BL 53
12	021-092-002	0	17TH	ST	SMIG	TN SAN MIGUEL BL 68 & PTN ABD RD
13	021-111-009					003.51AC VAC TN SAN MIG PTN BL 54 & ABD RDS
14	021-111-011	1655	MISSION	ST	SMIG	TN SAN MIG BL 54 LTS 9 & 10
15	021-111-012	1645	MISSION	ST	SMIG	TN SAN MIG BL 54 LTS 11 & 12
16	021-111-013	1625	MISSION	ST	SMIG	TN SAN MIG BL 54 LTS 13 & 14
17	021-111-014	1617	MISSION	ST	SMIG	TN SAN MIG BL 54 LTS 15 & 16
18	021-112-002	0	16TH	ST	SMIG	TN SAN MIGUEL BL 67 & PTN ABD RD
19	021-121-002	1599	K	ST	SMIG	TN SAN MIGUEL BL 23 LTS 1 & 2
20	021-121-003	1597	K	ST	SMIG	TN SAN MIGUEL BL 23 LTS 3 & 4
21	021-122-008	1532	K	ST	SMIG	TN SAN MIGUEL BL 36 LTS 22 & 23
22	021-122-012	1599	L	ST	SMIG	TN SAN MIGUEL BL 36 LTS 1 TO 3
23	021-122-021	1502	K	ST	SMIG	TN SAN MIGUEL BL 36 PTN LTS 17 TO 19
24	021-131-004	1588	L	ST	SMIG	TN SAN MIGUEL BL 55 LTS 27 & 28
25	021-131-011	1525	MISSION	ST	SMIG	TN SAN MIGUEL PTN BL 55 LESS 75% MIN RTS IN PTN
26	021-131-023	1599	MISSION	ST	SMIG	PM 46/72 PAR 4 & PTN RD
27	021-131-025	340	16TH	ST	SMIG	TN SAN MIGUEL PM 53-75 PAR 2
28	021-141-007	1530	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
29	021-141-008	1520	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
30	021-141-009	1510	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
31	021-141-010	1490	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
32	021-141-011	1480	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
33	021-141-013	1460	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
34	021-141-014	1450	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
35	021-141-015	1440	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
36	021-141-016	1430	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
37	021-141-017	1401	N	ST	SMIG	BOE 872-40-10J PAR 27 PTN
38	021-141-021	0	MISSION	ST	SMIG	PM 63/67-71 PAR 7
39	021-141-023	1402	MISSION	ST	SMIG	PM 63/67-71 PAR 4
40	021-141-024	0	MISSION	ST	SMIG	PM 63/67-71 PAR 8
41	021-151-043	0	16TH	ST	SMIG	T25S R12E PTN SEC 16
42	021-151-045	0	15TH	ST	SMIG	TR 2136 LT 47
43	021-152-041	540	16TH	ST	SMIG	TN SAN MIGUEL T25S R12E PTN SEC 16
44	021-153-053	495	16TH	ST	SMIG	TN SAN MIGUEL T25S R12E PTN SEC 17
45	021-157-042	0	BENEDICT	ST	SMIG	TR 2605 LT 42
46	021-158-012	1650	VERDE	PL	SMIG	TR 2750 LT 12
47	021-158-013					TR 2750 LT 13
48	021-161-005	1421	K	ST	SMIG	TN SAN MIGUEL BL 24 LTS 12 TO 16
49	021-162-004	1440	K	ST	SMIG	TN SAN MIGUEL BL 35 LTS 23 TO 26
50	021-162-007	205	14TH	ST	SMIG	TN SAN MIGUEL BL 35 LTS 17 & 18
51	021-171-002	1478	L	ST	SMIG	TN SAN MIGUEL BL 56 LT 30
52	021-171-009	0	MISSION	ST	SMIG	TN SAN MIGUEL BL 56 LTS 1 & 2
53	021-171-012	1417	MISSION	ST	SMIG	TN SAN MIG BL 56 LT 10
54	021-171-013	1411	MISSION	ST	SMIG	TN SAN MIGUEL BL 56 LT 13 & PTN LT 12
55	021-171-021	1425	MISSION	ST	SMIG	TN SAN MIGUEL BL 56 LT 11 & PTN LT 12
56	021-171-024	1440	L	ST	SMIG	TN SAN MIGUEL BL 56 LTS 22 & 23
57	021-181-001		N	ST		TN SAN MIGUEL BL 71 LTS 1 TO 3
58	021-181-008	1428	N	ST	SMIG	TN SAN MIGUEL BL 71 LTS 10 TO 12
59	021-192-023	675	RIVER	RD	SMIG	PM 76/60-61 PAR 2
60	021-193-019	1455	VERDE	PL	SMIG	TN SAN MIGUEL TR 32 BL 2 LT 12
61	021-194-008	1415	RIO VISTA	PL	SMIG	TN SAN MIG TR 32 BL 3 LT 10
62	021-194-020	1435	RIO VISTA	PL	SMIG	TR 32 BL 3 LT 11
63	021-195-007	0	15TH	ST	SMIG	002.00AC VACANT
64	021-195-008	1458	RIO VISTA	PL	SMIG	TN SAN MIGUEL TR 32 BL 4 LT 3
65	021-195-009	1436	RIO VISTA	PL	SMIG	TN SAN MIGUEL TR 32 BL 4 LT 4

4-27-2023 BOD 1st List- Send Abatement Notice

66	021-201-013	1301	K	ST	SMIG	TN SAN MIGUEL BL 25 PTN LTS 15 & 16 & PTN RD
67	021-202-001	1396	K	ST	SMIG	TN SAN MIGUEL BL 34 LTS 31 & 32
68	021-202-005	1354	K	ST	SMIG	TN SAN MIGUEL BL 34 LTS 22 TO 24
69	021-202-019	1320	K	ST	SMIG	TN SAN MIG BL 34 LTS 19, 20 & 21
70	021-211-002	1352	L	ST	SMIG	TN SAN MIGUEL PTN BL 57
71	021-211-012	1337	MISSION	ST	SMIG	TN SAN MIGUEL BL 57 LTS 12 TO 16
72	021-211-016	1383	MISSION	ST	SMIG	TN SAN MIGUEL BL 57 LTS 1 TO 5
73	021-221-001	1390	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
74	021-221-013	0	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
75	021-221-014	0	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
76	021-221-015	0	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
77	021-221-016	0	MISSION	ST	SMIG	TN SAN MIGUEL PTN DEPOT GRDS
78	021-221-021	0	SAN MIGUEL	ST	SMIG	TR 2995 LT 1
79	021-221-042					BOE 872-40-10J PAR 27 PTN
80	021-231-004	1350	N	ST	SMIG	TN SAN MIGUEL BL 72 LTS 8 TO 13
81	021-231-005	590	14TH	ST	SMIG	TN SAN MIGUEL T25S R12E PTN SEC 16
82	021-231-007					TN SAN MIGUEL BL 73 LTS 1 TO 4 & PTN ST
83	021-231-017	599	12TH	ST	SMIG	T25S R12E PTN SEC 16
84	021-231-024	1222	N	ST	SMIG	TN SAN MIGUEL BL 73 PTN LTS 10 TO 14
85	021-231-025	0	N	ST	SMIG	TN SAN MIG BL 72 LT 16
86	021-231-027	0	N	ST	SMIG	TN SAN MIG BL 72 PTN ABD ST
87	021-231-028	0	12TH	ST	SMIG	TN SAN MIGUEL BL 73 PTN LTS 15 & 16
88	021-231-032	0	N	ST	SMIG	TN SAN MIGUEL BL 73 PTN LTS 15,16 & PTN ABD RD
89	021-231-033	0	12TH	ST	SMIG	PTN ABD RD
90	021-231-035	1380	N	ST	SMIG	TN SAN MIGUEL BL 72 LTS 3 & 4
91	021-231-036	0	N	ST	SMIG	TN SAN MIGUEL BL 72 LTS 5, 6, & 7
92	021-231-038	549	12TH	ST	SMIG	TN SAN MIGUEL PM 44/77 PAR B
93	021-231-041	0	N	ST	SMIG	TN SAN MIGUEL BL 73 PTN LTS 10 THRU 14
94	021-241-001	700	RIVER	RD	SMIG	T25S R12E SEC 16 PTN W 1/2 OF SW 1/4
95	021-241-008	0	11TH	ST	SMIG	T25S R12E PTN SEC 16
96	021-241-018					TN SAN MIG T25S R12E PTN SEC 16
97	021-241-020	0	12TH		SMIG	T25S R12E PTN SEC 16
98	021-241-022	0	11TH	ST	SMIG	BOE 872-40-10H PAR 25
99	021-241-028	675	12TH	ST	SMIG	PM 31/82 PTN PAR B
100	021-241-030					T25S R12E PTN SEC 16
101	021-241-031					T25S R12E PTN SEC 16
102	021-241-032	0	12TH	ST	SMIG	PM 31/82 PTN PAR B & T25S R12E PTN SEC 16
103	021-241-033	640	11TH	ST	SMIG	T25S R12E PTN SEC 16
104	021-242-023	998	RIVER	RD	SMIG	TR 2637-1 LT 27
105	021-242-024	0	RIVER	RD	SMIG	TR 2637-1 LT 60
106	021-252-004					000.60AC BUILDING
107	021-252-006	1201	L	ST	SMIG	TN SAN MIGUEL BL 33 LOTS 15 & 16
108	021-252-009	249	12TH	ST	SMIG	TN SAN MIGUEL BL 33 E 1/2 LTS 17 TO 21
109	021-252-013	1235	L	ST	SMIG	TN SAN MIG BL 33 LTS 12 TO 14
110	021-252-014	1237	L	ST	SMIG	TN SAN MIG BL 33 W 1/2 LTS 9 TO 11
111	021-261-001	300	13TH	ST	SMIG	TN SAN MIGUEL BL 58 LT 27 & PTN LTS 28 TO 32
112	021-261-004	1238	L	ST	SMIG	TN SAN MIG BL 58 LTS 21 TO 23
113	021-261-018	1235	MISSION	ST	SMIG	TN SAN MIGUEL BL 58 LT 13 & PTN LT 12
114	021-261-019	1225	MISSION	ST	SMIG	TN SAN MIGUEL BL 58 LT 14
115	021-272-007	1155	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 8 & 9
116	021-272-009	1165	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 6 & 7
117	021-272-019	1199	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 1 & 2
118	021-272-020	1175	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 3 TO 5
119	021-272-024	1145	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 10,11,12
120	021-272-025	1109	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 15 & 16
121	021-272-026	1115	L	ST	SMIG	TN SAN MIGUEL BL 32 LTS 13 & 14
122	021-281-011	0	MISSION	ST	SMIG	TN SAN MIGUEL BL 59 LT 7
123	021-281-013	1125	MISSION	ST	SMIG	TN SAN MIGUEL BL 59 LOTS 11 TO 14
124	021-281-014	1111	MISSION	ST	SMIG	TN SAN MIGUEL BL 59 LOTS 15 & 16
125	021-291-001	1190	N	ST	SMIG	TN SAN MIGUEL BL 74 LTS 30 31 & 32
126	021-291-002	1178	N	ST	SMIG	TN SAN MIGUEL BL 74 LTS 27 28 & 29
127	021-291-004	1124	N	ST	SMIG	TN SAN MIGUEL BL 74 LOTS 19 & 20
128	021-291-005	505	11TH	ST	SMIG	TN SAN MIGUEL BL 74 LOTS 17 & 18
129	021-291-011	1166	N	ST	SMIG	TN SAN MIGUEL BL 74 LOTS 25 & 26
130	021-291-012	560	12TH	ST	SMIG	TN SAN MIGUEL BL 74 LTS 1 TO 16
131	021-291-013	1140	N	ST	SMIG	TN SAN MIGUEL BL 74 LTS 21 TO 24

4-27-2023 BOD 1st List- Send Abatement Notice

132	021-301-004	0	K	ST	SMIG	TN SAN MIG	BL 28 PTN LTS 7 TO 16
133	021-301-006	1099	K	ST	SMIG	TN SAN MIG BL 28	PTN LTS 1 TO 6 & ABA ST
134	021-302-006	1071	L	ST	SMIG	TN SAN MIGUEL	BL 31 LTS 1 TO 4
135	021-302-008	1010	L	ST	SMIG	TN SAN MIG BL 31	LTS 13 TO 16 LESS 50% MR
136	021-302-010					TN SAN MIGUEL	BL 31 LTS 10 TO 12
137	021-302-014	1063	L	ST	SMIG	TN SAN MIG BL 31	LTS 8 & 9
138	021-302-015	1077	L	ST	SMIG	TN SAN MIG BL 31	LTS 5 TO 7
139	021-302-016	1040	K	ST	SMIG	TN SAN MIG BL 31	LTS 22 TO 24
140	021-311-003	1042	L	ST	SMIG	TN SAN MIGUEL BL 60	LTS 22 & 23
141	021-311-005	349	10TH	ST	SMIG	TN SAN MIGUEL	BL 60,EAST 100FT OF LTS 17 TO 21
142	021-311-013	1017	MISSION	ST	SMIG	TN SAN MIGUEL	BL 60 LTS 14 TO 16
143	021-322-003	976	K	ST	SMIG	TN SAN MIGUEL T25S R12E	PTN SEC 20
144	021-322-004	972	K	ST	SMIG	TN SAN MIGUEL T25S R12E	PTN SEC 20
145	021-322-005	260	10TH	ST	SMIG	TN SAN MIGUEL	BL 30 LTS 1 & 2
146	021-322-009	257	9TH	ST	SMIG	TN SAN MIGUEL MC D ADD	BL 30 LT 15 16 & PTN 14
147	021-322-013	965	L	ST	SMIG	TN SAN MIGUEL MCD ADD	BL 30 LTS 7, 8 & 9
148	021-322-014	947	L	ST	SMIG	TN SAN MIGUEL MCD ADD	BL 30 LTS 10 & 11
149	021-322-015	939	L	ST	SMIG	TN SAN MIGUEL MCD ADD	BL 30 LTS 12,13& N 1/2 LT 14
150	021-323-001	238	9TH	ST	SMIG	TN SAN MIGUEL MC D ADD	BL 77 PTN LTS 1 TO 5
151	021-323-004	252	9TH	ST	SMIG	TN SAN MIGUEL T25S R12E	PTN SEC 20
152	021-323-005	839	L	ST	SMIG	TN SAN MIGUEL MCD ADD	PTNBL 77
153	021-323-006	899	L	ST	SMIG	TN SAN MIGUEL MCD ADD	BL 77 PTN LTS 1 TO 4
154	021-331-001	0	L	ST	SMIG	TN SAN MIGUEL	BL 61 LTS 30 TO 32
155	021-331-019	0	MISSION	ST	SMIG	MCD ADD BL 61 LT 4,5,PTN LT 3 & PTN ABD RD	
156	021-331-034	968	L	ST	SMIG	TN SAN MIGUEL MC D ADD	BL 61 LTS 23 THUR 24
157	021-351-001	950	MISSION	ST	SMIG	T25S R12E	PTN SECS 17 & 20
158	021-351-002	0	MISSION	ST	SMIG	PM 25/90	PAR 2
159	021-351-003	0	MISSION	ST	SMIG	PM 25/90	PAR 1 & PTN ABD RD
160	021-351-004					T25S R12E	SEC 20 PTN LT 37
161	021-351-006	0	MISSION	ST	SMIG	T25S R12E	SEC 20 PTN LT 38
162	021-351-008					SBE 872-40-10F	PTN PAR 21
163	021-352-001	795	SLO MONTEREY	RD	SMIG	T25S R12E	PTN SEC 20
164	021-361-001	0	NEEDS ROAD NAME		SMIG	TN SAN MIGUEL T25S R12E	PTN SEC 21
165	021-361-002	0	NEEDS ROAD NAME		SMIG	TN SAN MIGUEL T25S R12E	PTN SEC 21
166	021-361-010	926	SOKA	WY	SMIG	TR 2527	LT 60
167	021-362-001	1051	WIMER	WY	SMIG	TR 2527	LT 1
168	021-363-037	926	SOKA	WY	SMIG	TR 2527	REMAINDER
169	021-371-001	0	CEMETERY	RD	SMIG	T25S R12E	SEC 20 PTN
170	021-371-002	777	MONTEREY	RD	SMIG	T25S R12E	SEC 20 PTN
171	021-371-003	0	MONTEREY	RD	SMIG	T25S R12E	PTN SEC 20
172	021-371-004					T25S R12E	SEC 20 PTN LT 2
173	021-371-005					T25S R12E	PTN SEC 20
174	021-391-001	0	10TH	ST	SMIG	T25S R12E	PTN SEC 20
175	021-391-002	0	10TH	ST	SMIG	T25S R12E	PTNS SECS 17 & 20
176	021-401-008	650	11TH	ST	SMIG	T25S R12E	PTN SEC 16
177	021-401-009	565	11TH	ST	SMIG	T25S R12E	PTN SEC 16
178	021-401-011	124	LUBOVA	WY	SMIG	T25S R12E	PTN SEC 16
179	021-401-016	652	11TH	ST	SMIG	T25S R12E	PTN SEC 16
180	021-401-017	0	11TH	ST	SMIG	T25S R12E	PTN SEC 16
181	021-401-018	100	LUBOVA	WY	SMIG	T25S R12E	PTN SEC 16
182	027-011-018	3200	MISSION	ST	NCSAL	T 25 S R 12 E	PTN SEC 8
183	027-011-041					T25S R12E	PTN SEC 8
184	027-221-002	8795	RIVER	RD	SMIG	SAN LAWR TER TR	PTN LT 28LESS 49% MIN RTS
185	027-221-003	8705	MISSION	LN	SMIG	SAN LAWR TER TR	PTN LT 27
186	027-221-004	8640	SAN PABLO	DR	SMIG	SAN LAWR TER	LT 26
187	027-221-008	8706	OAK	DR	SMIG	SAN LAWR TER	PTN LT 31
188	027-221-009	3484	SAN PABLO	DR	SMIG	SAN LAWR TER	PTN LT 32
189	027-221-011	2882	SAN PABLO	DR	SMIG	SAN LAWR TER	PTN LT 32
190	027-221-017	9750	RIVER	RD	SMIG	SAN LAWR TER	LT 38
191	027-221-023	2884	SAN PABLO	LN	SMIG	SAN LAWR TER	PTN LT 32
192	027-221-025	8665	MISSION	LN	SMIG	SAN LAWR TER	LT 25
193	027-221-028	9880	RIVER	RD	SMIG	SAN LAWR TER	PTN LT 36 LESS 49% MIN RTS
194	027-221-030					SAN LAWR TER	PTN LT 31
195	027-221-032	3180	SAN PABLO	DR	SMIG	SAN LAWR TER	PTN LT 32
196	027-221-033	3170	SAN PABLO	DR	SMIG	SAN LAWR TER	PTN LT 32
197	027-221-036	9630	RIVER	RD	SMIG	SAN LAWR TER	LT 39

4-27-2023 BOD 1st List- Send Abatement Notice

198	027-221-039	8655	MISSION	LN	SMIG	SAN LAWR TER LT 24
199	027-221-040	8625	MISSION	LN	SMIG	SAN LAWR TER LT 23
200	027-221-041	8750	OAK	DR	SMIG	SAN LAWR TER PTN LT 31
201	027-221-044	0	LINDA VISTA	DR	SMIG	SAN LAWR TER LT 33
202	027-221-045	8550	MAGDALENA	DR	SMIG	SAN LAWR TER LT 34
203	027-221-052	8845	OAK	DR	SMIG	SAN LAWR TER PTN LT 36
204	027-221-056	9850	RIVER	RD	SMIG	PM 42-81 PAR 2
205	027-221-057	0	SAN PABLO	LN	SMIG	SAN LAWR TER PTN LTS 29 & 30
206	027-221-058	3495	SAN PABLO	LN	SMIG	SAN LAWR TER PTN LT 27
207	027-231-003	8465	MISSION	LN	NCSAL	SAN LAWR TER LT 7
208	027-231-005	8485	MISSION	LN	NCSAL	TN SAN MIGUEL SAN LAWR TER LT 8
209	027-231-007	8315	MISSION	LN	NCSAL	TN SAN MIG SAN LAWR TERR LT 2
210	027-231-009	8355	MISSION	LN	NCSAL	TN SAN MIGUEL SAN LAWR TR LT 4
211	027-231-011	8335	MISSION	LN	NCSAL	TN SAN MIGUEL SAN LAWR TERR LT 3
212	027-231-013	8405	MISSION	LN	NCSAL	SAN LAWR TERR LT 5
213	027-231-018	8435	MISSION	LN	NCSAL	SAN LAWR TER LT 6
214	027-241-039	0	OAK	DR	SMIG	SAN LAWR TER PTN LT 35
215	027-241-045	8850	OAK	DR	SMIG	SAN LAWR TER PTN LT 35
216	027-251-003	8745	MARTINEZ	DR	SMIG	SAN LAWR TER N 1/2 LT 46
217	027-251-004	8742	MAGDALENA	DR	SMIG	SAN LAWR TER PTN LT 46
218	027-251-006	8735	MARTINEZ	DR	SMIG	SAN LAWR TER N 1/2 LT 45
219	027-251-008	8715	MAGDALENA	DR	SMIG	SAN LAWR TER PTN LT 44
220	027-251-014	8707	MAGDALENA	DR	SMIG	SAN LAWR TER PTN LT 44
221	027-251-017	0	MAGDALENA	DR	SMIG	SAN LAWR TER PTN LTS 41 & 42
222	027-251-019	9510	RIVER	RD	SMIG	SAN LAWR TER LT 48
223	027-251-020	9600	RIVER	RD	SMIG	TR 2421 LT 1
224	027-251-021	8750	MARTINEZ	DR	SMIG	TR 2421 LT 2
225	027-251-022	8748	MARTINEZ	DR	SMIG	TR 2421 LT 3
226	027-251-023	8744	MARTINEZ	DR	SMIG	TR 2421 LT 4
227	027-251-025	8730	MARTINEZ	DR	SMIG	TR 2421 LT 6
228	027-251-026	8710	MARTINEZ	DR	SMIG	TR 2421 LT 7
229	027-251-027	8690	MARTINEZ	DR	SMIG	TR 2421 LT 8
230	027-271-034	13550	RIVER	RD	NCSAL	T25S R12E PTN SEC 16
231	027-271-041	13350	RIVER	RD	NCSAL	T25S R12E PTN SEC 16
232	027-272-001	13060	RIVER BLUFFS	LN	SMIG	TR 2647 LT 1
233	027-272-002	13075	RIVER BLUFFS	LN	SMIG	TR 2647 LT 2
234	027-272-003	13095	RIVER BLUFFS	LN	SMIG	TR 2647 LT 3
235	027-272-004	13105	RIVER BLUFFS	LN	SMIG	TR 2647 LT 4
236	027-272-005	13125	NORTH BLUFFS	CT	SMIG	TR 2647 LT 5
237	027-272-006	13145	NORTH BLUFFS	CT	SMIG	TR 2647 LT 6
238	027-272-007	13165	NORTH BLUFFS	CT	SMIG	TR 2647 LT 7
239	027-272-008	13040	RIVER BLUFFS	LN	SMIG	TR 2647 LT 8
240	027-272-009	13020	RIVER BLUFFS	LN	SMIG	TR 2647 LT 9
241	027-272-010	13000	RIVER BLUFFS	LN	SMIG	TR 2647 LT 10
242	027-272-011	13200	NORTH BLUFFS	CT	SMIG	TR 2647 LT 11
243	027-272-012	13180	NORTH BLUFFS	CT	SMIG	TR 2647 LT 12
244	027-420-017	3000	INDIAN VALLEY	RD	NCSAL	COAL 90-199 RS 65-85

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 12.1

SUBJECT: 10-27-2022 Draft Groundwater Sustainability Agency Meeting Minutes (Parent)

SUGGESTED ACTION: Receive and File

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent



GROUNDWATER SUSTAINABILITY AGENCY

Raynette Gregory, President Anthony Kalvans, Vice-President
 Ward Roney, Director Hector Palafox, Director Vacancy, Director

**REGULAR MEETING MINUTES 6:00 P.M.
 601 12th Street 10-27-2022**

1. **Call to Order:**
6:01 P.M.
2. **Roll Call:** *Raynette Gregory, Hector Palafox, Ward Roney*
ABSENT: Anthony Kalvans
3. **Approval of Regular Meeting Agenda:**

Motion By: Hector Palafox
Second By: Ward Roney
Motion: To Approve

Board Members	Ayes	Noes	Abstain	Absent
Ward Roney	X			
Hector Palafox	X			
Raynette Gregory	X			
Anthony Kalvans				X

4. **Call to Order for Regular Board Meeting/Pledge of Allegiance:**
Director Gregory asked Director Roney to lead the Pledge of Allegiance
5. **Public Comment and Communications for items not on the agenda:** None
6. **Special Presentations/Public Hearings/Other:** None
7. **Staff & Committee Reports - Receive & File:** None
8. **Consent Calendar:**
Board Comment: None
Public Comment: None

Motion By: Ward Roney
Second By: Hector Palafox
Motion: To Approve

Board Members	Ayes	Noes	Abstain	Absent
Ward Roney	X			
Hector Palafox	X			
Raynette Gregory	X			
Anthony Kalvans				X

1. **6-23-2022 Draft GSA Meeting Minutes**
Receive & File
2. **Receive and file invoices for "PR Corrective Action Plan" (Todd Groundwater)** Receive invoice (SM20220715) #7 GSP "PR Corrective Action Plan" share of cost \$56.11
3. **Receive and file invoices for 3rd annual GSP Report (GSI)**
Receive invoice (SM20220715) #7 GSP 3rd annual report share of cost \$147.71

9. Board Action Items:

1. Appoint representative to the Paso Basin Cooperative Committee

Appoint General Manager Kelly Dodds to the Paso Basin Cooperative Committee and Field Operator Lead Dustin Pittman as alternate.

General Manager Kelly Dodds explained that this item is to assign "District Personnel" to be the representative to the Paso Basin Cooperative Committee (PBCC) . Mr. Dodds explained that Robert Roberson has retired, and he was the Districts Personnel Board Member on the PBCC. The Resolution is to have General Manager Kelly Dodds replace Robert Roberson and keep Dustin Pittman as the alternate.

Board Comment: None

Public Comment: None

Motion By: Ward Roney

Second By: Hector Palafox

Motion: To Approve appointment of General Manager Kelly Dodds to the PBCC and Field Operator Dustin Pittman as alternate

Board Members	Ayes	Noes	Abstain	Absent
Ward Roney	X			
Hector Palafox	X			
Raynette Gregory	X			
Anthony Kalvans				X

10. Board Comment:

None

11. Adjourn to Closed Session/Closed Session Agenda:

None

12. Report out of Closed Session:

13. Adjournment to Next Regular Meeting:

Adjournment 6:06 PM

Next Meeting: TBD

DRAFT

**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 13.1

SUBJECT: Letter for, or against, Estrella El Pomar Creston Water District (EPC) becoming a Groundwater Sustainability Agency (GSA).

SUGGESTED ACTION: Provide direction to the General Manager to send a letter to the County of San Luis Obispo either for or against EPC becoming a GSA.

DISCUSSION:

Estrella El Pomar Creston (EPC) Water District, at the last PBCC (Paso Basin Cooperative Committee) meeting presented information that they were requesting that the County of SLO recognize the EPC as a GSA (Groundwater Sustainability Agency) and separate the area of the EPC from the County GSA area. Creating a fifth GSA within the Paso Robles Groundwater Basin.

Per the information provided at the PBCC meeting on March 16th, 2023, the EPC has been in discussion with the County and the County will be discussing this at their May 16th Board of Supervisors meeting. The EPC is requesting letters of support for EPC becoming a GSA to be sent to the County to be considered at that meeting.

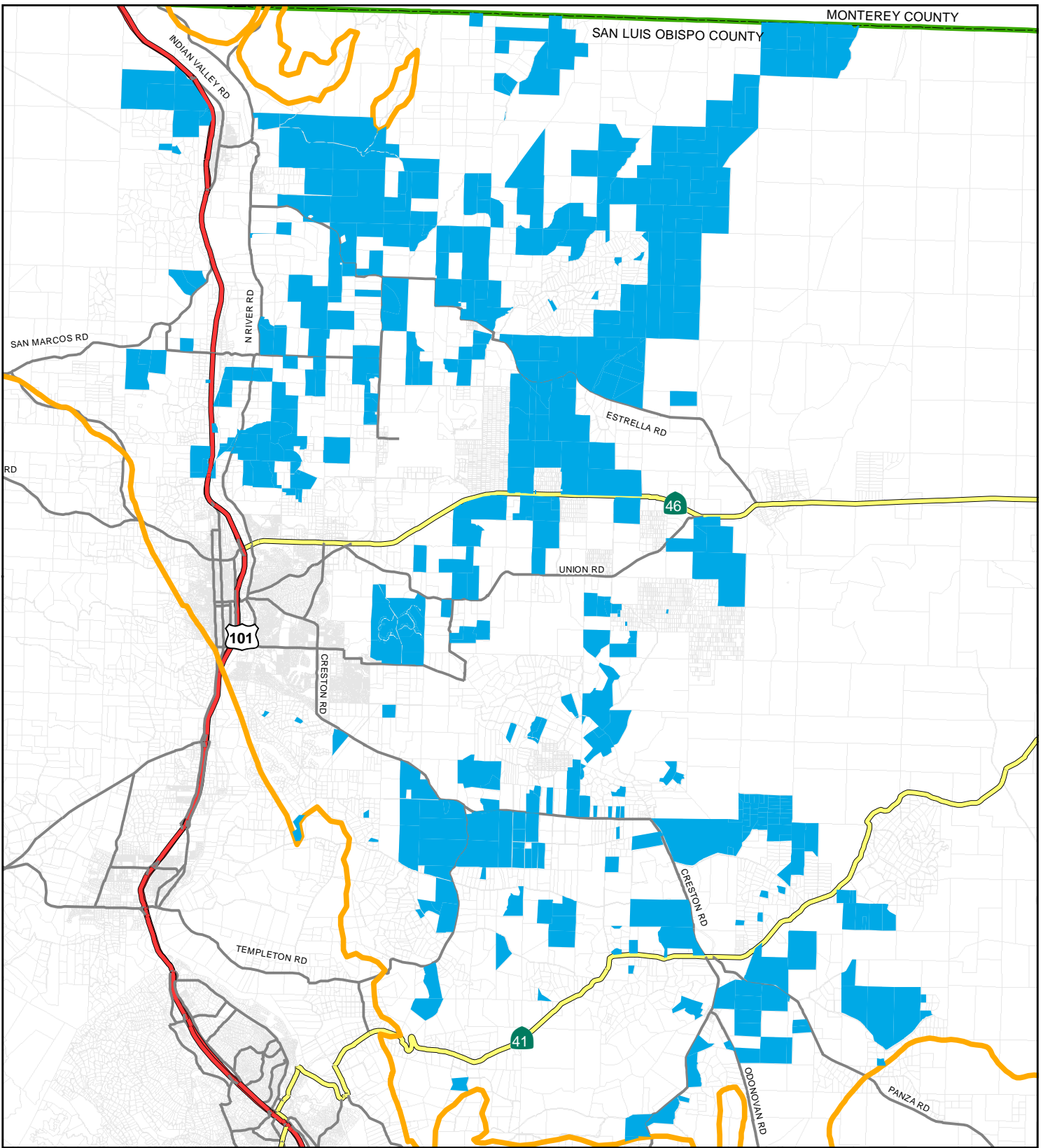
EPC is a water district that attempted to become a GSA at the same time as the other basin GSAs. Through various reasons they were not included in the PBCC, though they have maintained a presence (as public) at the PBCC meetings and continue to aid in the PBCC by providing monitoring wells, measurement data and study related work. Some of what the EPC has made available would not otherwise be available from the other GSAs due to budgets and permitting.

A map of the parcels included in the EPC Water District is attached for reference. EPC has noted that there are some parcels who have separated from the EPC but that the map is largely representative of the district.

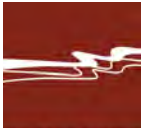
FISCAL IMPACT:

Minimal staff time to prepare and send a letter.
Unknown long term impact.

PREPARED BY: Kelly Dodds



EPC GSA Boundary With Bulletin 118 Groundwater Basin Line



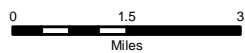
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Legend

Roads	EPCWD GSA Boundary
State Hwy	Paso Robles Sub-Basin DWR 118
US Hwy	County Boundary
County Parcels	



**San Miguel Community Services District Board Of Director & Groundwater
Sustainability Agency
Staff Report**

April 27, 2023

AGENDA ITEM: 16.1

SUBJECT: Public Employee Performance Evaluation (Gov. Code, § 54957(b)(1))
Title: General Manager

SUGGESTED ACTION: Discussion

DISCUSSION:

FISCAL IMPACT:
None

PREPARED BY: Kelly Dodds
