



# Agenda

## San Miguel Community Services District

### BOARD OF DIRECTORS

John Green, President

Anthony Kalvans, Director

Gib Buckman, Director

Larry Reuck, Vice President

Travis Dawes, Director

**FRIDAY AUGUST 26, 2016 12:00 P.M.**

### BOARD OF DIRECTORS SPECIAL MEETING AGENDA

**SMCSD Boardroom**

**1150 Mission St.**

**San Miguel, CA 93451**

**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. Assisted listening devices are available for the hearing impaired.

**Public Comment:** Please complete a "Request to Speak" form located at the podium in the boardroom in order to address the Board of Directors on any agenda item. 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 "Oral Communications." Any member of the public may address the Board of Directors on items on the Consent Calendar. Please complete a "Request to Speak" form as noted above and mark which item number you wish to address.

**Meeting Schedule:** Regular Board of Director meetings are generally held in the SMCSD Boardroom on the fourth Thursday of each month at 7:00 P.M. Agendas are also posted at: [www.sanmiguelcsd.org](http://www.sanmiguelcsd.org)

**Agendas:** Agenda packets are available for the public inspection 72 hours prior to the scheduled meeting at the Counter/ San Miguel CSD office located at 1150 Mission St., San Miguel, 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 at the counter/ San Miguel CSD office at 1150 Mission St., San Miguel, during normal business hours.

- I. Call to Order: 12:00 PM**
- II. Pledge of Allegiance:**
- III. Roll Call:**
- IV. Adoption of Special and Regular Meeting Agendas**
- V. 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 complete a "Request to Speak" form and place in basket provided.

**VI. ADJOURN TO CLOSED SESSION:**

**A. CLOSED SESSION AGENDA:**

**1. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**

Pursuant to Government Code Section 54956.7 (2) (d) (2 cases)

**2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Pursuant to Government Code Section 54957(b) (1):

Title: General Manager

**B. RECONVENE TO OPEN SESSION**

**C. REPORT OUT OF CLOSED SESSION**

**3. Report out of Closed Session by District General Counsel**

**VII. Call to Order for Regular Board Meeting (approximately 1:00 pm)**

**VIII. Public Comment and Communications:**

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 complete a "Request to Speak" form and place in basket provided.

**IX. Staff & Committee Reports – Receive & File:**

**Non-District Reports:**

- |           |   |           |
|-----------|---|-----------|
| <b>1.</b> | San Luis Obispo County Sheriff                      | No Report |
| <b>2.</b> | San Luis Obispo County Board of Supervisors         | No Report |
| <b>3.</b> | San Luis Obispo County Planning and/or Public Works | No Report |
| <b>4.</b> | San Miguel Area Advisory Council                    | No Report |
| <b>5.</b> | Camp Roberts—Army National Guard                    | No Report |

**District Staff & Committee Reports:**

- |            |                                  |                         |                 |
|------------|----------------------------------|-------------------------|-----------------|
| <b>6.</b>  | General Manager                  | (Mr. Gentry)            | Verbal          |
| <b>7.</b>  | District General Counsel         | (Attorney White)        | Verbal          |
| <b>8.</b>  | Utility Supervisor               | (Mr. Dodds)             | Report Attached |
| <b>9.</b>  | Fire Chief                       | (Chief Roberson)        | Report Attached |
| <b>10.</b> | District Engineer                | (Mr. Tanaka)            | Report Attached |
| <b>11.</b> | Finance/Budget Committee         | (Director Dawes, Chair) | Report Attached |
| <b>12.</b> | Organization/Personnel Committee | (Director Green, Chair) | Report Attached |

- 13. Equipment & Facilities Comm. (Director Kalvans, Chair) Report Attached
- 14. Water Resources Advisory Committee (Director Kalvans, Rep) Verbal

**X. CONSENT ITEMS:**

The items listed below are scheduled for consideration as a group and one vote. Any Director or a member of the public 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.

- 15. Board Minutes:
  - 15 a. Approval of Special Board Meeting Minutes for July 29, 2016
- 16. Review and Discuss Finance & Budget Committee recommendation to approve July 2016 YTD and Monthly Financial Reports.

**XI. BOARD ACTION ITEMS:**

- 17. Consider approving **Resolution No. 2016-29** appropriating funds for replacement of water line project on K Street between 12<sup>th</sup> and 13<sup>th</sup> and relocate 1 fire hydrant on L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-29** authorizing an appropriation of \$25,200 from Water Capital Reserves for this project.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

- 18. Review and Discuss a Change Order request for Tesco Controls, Inc. for Change Order #1 to install backup floats at the wastewater treatment plant wet well at a cost of \$2,800.00 to SCADA system.

**Staff Recommendation:** Approve Change Order #1 to Tesco Controls for installing backup floats at the wastewater treatment plant wet well at a cost of \$2,800.00 to SCADA System.

M \_\_\_\_\_ S \_\_\_\_\_

- 19. Consider and Discuss Proposed Reactivation Plan for Monthly Siren Alerts

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors discuss and advise the proposed reactivation plan for monthly siren alerts.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

20. Review and Discuss approving **Resolution No. 2016-25** accepting and approving the Independent Auditor's report and Financial Statements for FY 2014-15.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-25** approving the Independent Auditor's report and Financial Statements for FY 2014-15.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

21. Consider and Discuss approving **Resolution No. 2016- 30** adopting a revision to District Personnel Guidelines and Procedures Policy.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors continue this agenda item until the September Board meeting to allow General Manager and District General Counsel to complete its assessment of meet and confer comments received prior to Board consideration and action.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

22. Review and Discuss **Resolution No. 2016-22** adopting the FY 2016-17 Operations and Maintenance Budget and approving for planning purposes the FY 2017-18 O & M Budget.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-22** adopting the FY 2016-17 District O & M Budget and approving for planning purposes only the FY 2017-18 O & M Budget.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

**XII. 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.

**XIII. ADJOURNMENT**

**Time:** \_\_\_\_\_

ATTEST:  
STATE OF CALIFORNIA                    )  
COUNTY OF SAN LUIS OBISPO    ) ss.  
COMMUNITY OF SAN MIGUEL        )

I, Tamara Parent, Account Clerk/Operations Coordinator of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on August 19, 2016.

Date: August 19, 2016

*Tamara Parent*

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Tamara Parent, Account Clerk/Operations Coordinator

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## AGENDA ITEM# IX.8

### UTILITY REPORT

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#### **Well Status:**

MCL = maximum contaminate level ----- ppb = parts per billion ----- ppm = parts per million

- SLT well Arsenic levels are 13 ppb; MCL is 10 ppb Sampled 7/18/16
- SLT well Nitrate levels are 3.2 ppb; MCL is 45 ppb Sampled 7/18/16
- Arsenic levels on Oak Drive are 11 ppb; MCL is 10 ppb Sampled 7/18/16
- Well 3 and 4 are both in operation.
- Well 4 water static level 80.6 4/18/16
- SLT Water static level 156' 4/5/16

#### **Water System status:**

Water leaks this month: 0 This year: 3

Water related calls through the alarm company after hours this month: 0 this Year: 9

- SLT Well is being run to system, blending in the Terrace Tank. Current trending is shown in chart attached.

#### **Sewer System status:**

Sewer overflows this month: 0 this year: 0

Sewer related calls through the alarm company this month:0 this Year: 8

- Continuing to work on SSMP (Sewer System Management Plan) audit corrections

#### **WWTP status:**

- SOP's (Standard Operating Procedures) and O&M (Operation and Maintenance) manuals for the plant are being updated and developed to comply with our SSMP
- Evaluation study completed for treatment plant loading , report is being scheduled for review by committee

#### **Lighting status:**

- Applications are in for the requested street light work. PGE should be scheduling this work within the next 45-60 days

#### **Project status:**

- Continuing raising valves and manholes around town.
- Nearly completed painting all hydrants and curbs

#### **SCADA progress:**

- Installation is complete and final corrections are being made.

#### **Grants/ funding:**

- CDBG for blending line for the SLT well. Surveying and Biological review are underway Still working out what engineer will be used for the plans.

- CDBG grant proposal to County for Hydrant replacements Contract was awarded to Whitaker Construction, Construction started 2/16/16 and was completed 2/29/16 finalizing paperwork with the county and waiting on paperwork from Whitaker

**Development:**

Currently working with;

- Tract 2637 (Nino--60 lots) All phases of infrastructure has been installed and inspected. Phase 2-3 home construction is underway again
- Tract 2647 (Hastings--12 Lots) Infrastructure is complete development is selling individual lots. (no update)
- Tract 2710 (Peoples Self help Housing-24 Lots) Water and sewer lines are complete and have been tested and passed homes are now under construction
- Tract 2527 (Peoples Self help Housing – 60 lots) –all plans are approved. Construction estimated to begin Spring 2017
- Tract 2779 (Fortune Co. - 34 lots) – revised plans have been submitted to the county. (no update)
- Tract 2723 (Wittstrom – 37 Lots) – Will serve is expired (no update)
- 968 L street – 4 unit development – a preliminary will serve was issued and we are waiting on complete set of plans (no update)
- 972 K street – commercial – a preliminary will serve was issued and we have received preliminary plans, we are working on requirements for this project.

Potential development:

- 965 L street – 4 unit development – Information is being requested for an expired project (no update)
- 1010 L street Single Family home – Plans have been submitted and approved, no timeline for construction. – (no update)
- 1222 N street – 22 unit development – (no update)

**San Miguel Community Cleanup:**

- Chipping has been suspended until further notice
- Community Cleanup TBD

**SLO County in San Miguel:**

- Park improvements: The County has provided plans for both the park and L Street improvements to which the District provided a response. We will be proposing to replace the water main in K between 12<sup>th</sup> and 13<sup>th</sup> as well as making some necessary relocation to the hydrants on L Street to accommodate the proposed sidewalk and retaining wall. The preliminary schedule for L Street is November 2016 and the Park will follow in January 2017 which means that we need to be completed with our part prior to those months. The District and the County are working together to minimize costs to the District.

**Caltrans in San Miguel:**

- Caltrans is underway on improvements to the HWY 101 corridor

**Rain in San Miguel:**

Calendar year as measured at our WWTP

2014 total 14.25"

2015 total 5"

1/4-10/16 2"

1/18-19/16 .75"

1/31/16 .75"

2/17/16 Not measureable

3/4-6/16 1.5"

3/7-15/16 2.25"

2016 total 7.25"

PREPARED BY:

*Kelly Dodds*

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Kelly Dodds  
Utility Supervisor

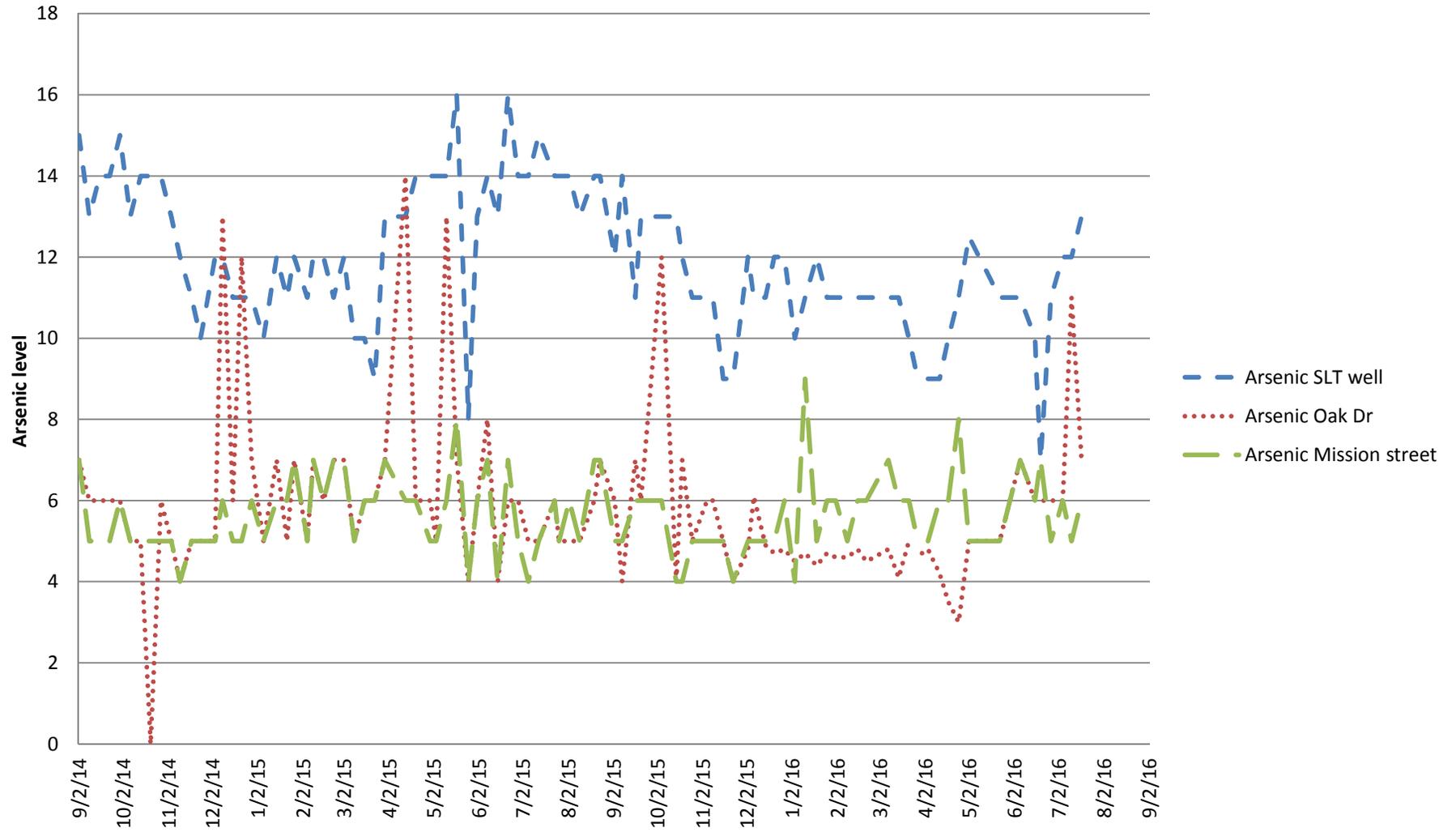
APPROVED BY:

*Darrell Gentry*

\_\_\_\_\_  
Darrell W. Gentry  
General Manager

Date: August 18, 2016

# Arsenic Trending



8/16/2016



## San Miguel Community Services District Board of Directors Meeting

### Staff Report

August 26, 2016

AGENDA ITEM: IX 9

**SUBJECT:** Fire Chief Report for July 2016

**STAFF RECOMMENDATION:** Receive and File Monthly Reports for the Fire Department

#### INCIDENT RESPONSE:

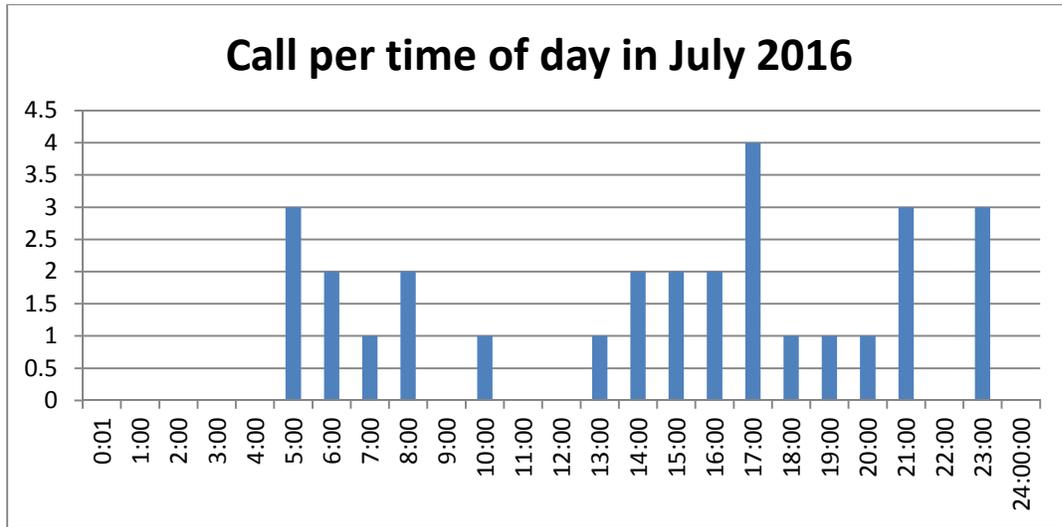
- Total Incidents for June 2016           **29**
- Average Calls per Month in 2016       **26.8**
- Total calls for the year to date         **188**

Emergency Response Man Hours in July = <b>99</b>	2016 total	791
Stand-By Man Hours for July = <b>44</b>		<u>400</u>
	<b>Total hr.</b>	<b>1191</b>

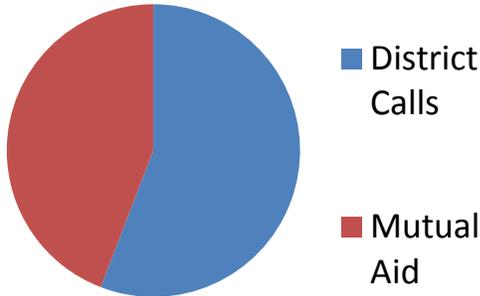
Emergency Response Man Hours = <b>3.4 hr.</b> Per call for July,	<b>4.2 hr.</b> Per call for the year
Stand-By Average per Call = <b>1.5 hr.</b> Per call for July,	<b>2.1 hr.</b> Per call for the year

Time of Day

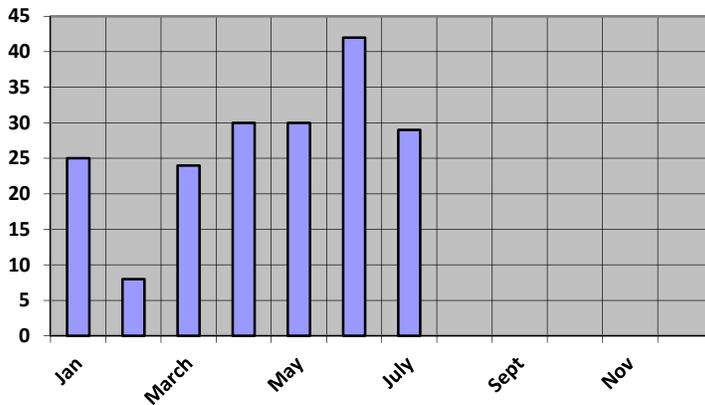
0800 to 1800	14	<b>48 %</b>
1800 to 0000	9	<b>31%</b>
0000 to 0800	6	<b>21%</b>



## Response



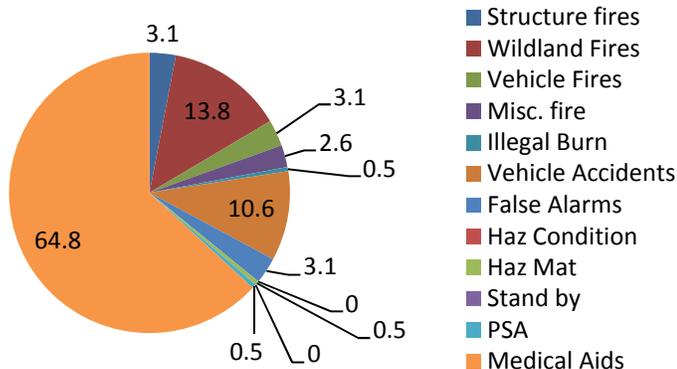
	June	YTD
District calls	14 = <b>48.2%</b>	105 = <b>55.8%</b>
Mutual aid calls	15 = <b>51.7%</b>	83 = <b>44.1%</b>
Assist Camp Roberts	2	31



For 188 calls for 7 Months in 2016

District Calls	55.8%
Mutual Aid	44.1%
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Structure fires	3.1%
Wildland Fires	13.8%
Vehicle Fires	3.1%
Misc. fire	2.6%
Illegal Burn	.5%
Vehicle Accidents	10.6%
False Alarms	3.1%
Haz Condition	0%
Haz Mat	.5%
Stand by	0%
PSA	.5%
Medical Aids	64.8%

## Response Breakdown by %



**Personnel:**

1 Chief Hours: 80+ hours includes 4<sup>th</sup> of July coverage and 18 days of 24 hour coverage.  
1 Asst. Chief Hours: 18 hours-non-emergency time. 24 days-admin/project duty (comp install).

We currently have 15 active members.

- 3 Fire Captains
- 2 Engineers
- 9 Firefighters
- 4 new recruits

**Equipment:**

- All equipment is in service.

**Activities:**

**July**

<u>Date</u>	<u>Subject matter</u>	<u>Time</u>
5	ICS Operations / Fire Response	
12	RIC Team Ops	
19	Medical Heat Related Injuries, Patient Assessment	
26	Association Meeting	
<u>Date</u>	<u>Other activities</u>	<u>Time</u>
Cleanup		0800-1200
July 4 <sup>th</sup>	coverage	

**August**

<u>Date</u>	<u>Subject matter</u>	<u>Time</u>
2	Ladder Operations	
9	Ladder Operations	
16	Engine Company Operations / Haz Mat Response	
23	Association Meeting	
30	No Drill	
<u>Date</u>	<u>Other activities</u>	<u>Time</u>

**Information:**

- New CPR Curriculum has been ordered and received.
- Air Machine has been wired and is currently being serviced. Thank You Kelly
- Working on information to reactivate old fire siren.

**Prepared By:**

*Rob Roberson*

**Approved By:**

*Darrell W. Gentry*

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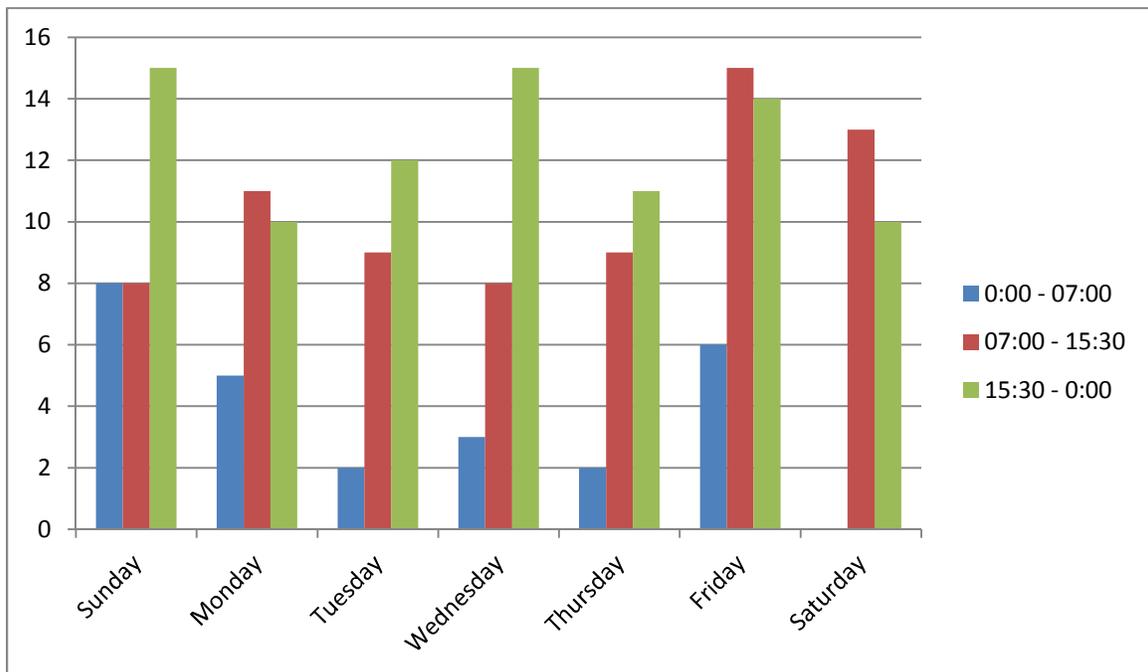
**Rob Roberson, Fire Chief**

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**Darrell W. Gentry, General Mgr**



## 2016 Time of calls during the day by day of the week



PREPARED BY:

*Rob Roberson*

APPROVED BY:

*Darrell Gentry*

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Rob Roberson, Fire Chief

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Darrell W. Gentry, General Manager

# SAN MIGUEL FIRE DEPARTMENT 2016 RESPONSES

IX-9

	JAN		FEB		MAR		APR		MAY		JUN		JUL		AUG		SEP		OCT		NOV		DEC		TOTAL		
	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	
Structure Fires	0	0	0	1	1	0	1	0	0	2	0	1	0	0											2	4	
Veg. Fires	0	0	0	0	0	0	0	2	2	6	1	9	2	4											5	21	
Vehicle Fires	0	1	0	0	0	0	0	0	1	1	0	2	0	1											1	5	
Misc. Fires	1	0	0	0	0	0	0	0	3	0	0	0	0	0											4	0	
Illegal Burning	0	0	0	0	1	0	0	0	0	0	0	0	0	0											1	0	
Vehicle Accidents	1	1	1	0	1	2	2	1	2	0	0	2	2	4											9	11	
False Alarms	2	0	0	0	1	1	1	0	0	0	1	0	0	0											5	1	
Hazardous Condition	0	0	0	0	0	0	0	0	0	0	0	0	0	0											0	0	
Hazardous Materials	0	0	0	0	1	0	0	0	0	0	0	0	0	0											1	0	
Standby	0	0	0	0	0	0	0	0	0	0	0	0	0	0											0	0	
Pub.Svc.Asst.	0	0	0	0	0	0	0	0	0	0	0	0	1	0											1	0	
Medical Aids	15	4	4	2	10	6	19	4	11	2	8	18	9	6											76	46	
<b>Call TOTALS</b>	19	6	5	3	15	9	23	7	19	11	10	32	14	15	0	0	0	0	0	0	0	0	0	0	0	105	83
	<b>25</b>		<b>8</b>		<b>24</b>		<b>30</b>		<b>30</b>		<b>42</b>		<b>29</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>188</b>		
<i>CPR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mutual Aid SLO/Mon.	6	0	1	1	9	0	7	0	11	0	32	0	14	1											0	82	
Camp Bob Asst.	0		0		3		0		8		18		2								0				31		
Average Calls Per	<i>Month</i>		26.8	<i>Day</i>		0.8	<i>SLO Co. MA</i>				<b>80</b>		<i>Montrey Co. MA</i>		<b>2</b>		<i>CPR TOTAL</i>				<b>0</b>						

# Fire Equipment 2016 Mileage / Fuel Report

IX. 9-3

Mileage/ Fuel	January		February		March		April		May		June		Total		Avg. MPG
<b>Diesel</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	106	19.5	70	11	144	35.4	19	0	138	40.5	275	17.6	752	124	6.1
E-8687	39	15	12	8	80	24	15	10	225	65.2	129	14	500	136.2	3.7
E-8668	18	0	44	7.8	64	8	38	8.5	75	13	24	10	263	47.3	5.6
<b>6 Month Total</b>												<b>1515</b>	<b>307.5</b>	<b>4.9</b>	
<b>Gas</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	468	37.95	330	19.9	681	51.1	213	19.1	506	53.12	936	62.5	3134	243.7	12.9
C-8600	592	46.4	335	31	420	51.1	509	54.8	467	36.7	564	45	2887	265	10.9
<b>6 Month Total</b>												<b>6021</b>	<b>508.7</b>	<b>11.8</b>	

Mileage / Fuel	July		August		September		October		November		December		Total		Avg. MPG
<b>Diesel</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	100	10											852	134	6.2
E-8687	89	25											589	161.2	3.7
E-8668	59	0											322	47.3	6.2
<b>6 Month Total</b>												<b>1763</b>	<b>342.5</b>	<b>5.1</b>	
<b>Gas</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630													3134	243.7	12.9
C-8600													2887	265	10.9
<b>6 Month Total</b>												<b>6021</b>	<b>508.7</b>	<b>11.8</b>	

YTD 2016 Total	mi.	gal.	Avg. MPG
<b>Diesel</b>	<b>3278</b>	<b>650</b>	<b>5.0</b>
<b>Gas</b>	<b>12042</b>	<b>1017</b>	<b>11.8</b>

IX.10 8/26/2016 Board Meeting

**San Miguel Community Services District**

Darrell Gentry, General Manager  
Post Office Box 180  
San Miguel, CA 93451  
(805) 467-3300

**BOARD OF DIRECTORS**

John Green, President  
Larry Reuck, Vice President  
Anthony Kalvans  
Gib Buckman  
Travis Dawes

**MONTHLY DISTRICT ENGINEER'S REPORT  
July 2016**

**DATE:** August 25, 2016  
**TO:** Board of Directors  
**VIA:** Darrell Gentry, General Manager  
**FROM:** Steven G. Tanaka, P.E.  
**SUBJECT:** Monthly District Engineer's Report – July 2016

**SUMMARY OF ACTIVE PROJECTS**

1. Salt & Nutrient Management Plan
2. Water Well Quality/Radioactivity
3. Sewer System Management Plan (SSMP) Audit
4. Capital Improvements Planning
5. San Miguel Park/L Street Improvements (County)
6. 2015 CDBG Grant Cycle
7. 2016 CDBG Grant Cycle
8. CDBG – Fire Hydrant Replacements
9. Active Will Serves, Plan Checks and Inspections:
  - a. Butterfield Downtown Mixed Use
  - b. Mission Garden Estates - 60 Single Family Residential (SFR) Units
  - c. Nino (formerly Ritter) – Tract 2637, River Road
  - d. People's Self Help, Tract 2710
  - e. Arciero (formerly Stuntman) Tract 2750
  - f. Hasting Family Trust, Tract 2647
11. Inactive Will Serves
  - g. Wittstrom – 38 SFR Units (Will serve expired; Developer indicated desire to pursue new will serve, no update).
  - h. Paulo Pecora Laundromat and Retail, 1143 Mission Street

**DISCUSSION:**

1. **Salt & Nutrient Management Plan (S&NMP)**. The final S&NMP was submitted by the City of Paso Robles to the Regional Board on 5/13/15, fulfilling this region's requirements of the

State's recycled water policy. This document is intended to be a working document that adapts over time as the groundwater basin changes. It is anticipated that this Plan will be incorporated into a future Groundwater Sustainability Plan required by the recently enacted Sustainable Groundwater Management Act. A full hard copy of this document will be forthcoming from the City of Paso Robles in the near future. **No change from prior report.**

2. **Water Well Quality/Radioactivity.** Re-testing of radioactivity levels in Wells 3 and 4 indicate compliance with primary drinking water standards, and State Division of Drinking Water (formerly California Department of Public Health (CDPH)) acknowledged keeping the wells in service. Although the re-testing yielded positive results in this regard, it is a reminder that radioactivity levels in both wells will continue to be a growing concern over the coming years. **No change from prior report.**
3. **SSMP Update (2015) and Audit (2016).** District Engineer completed the bi-annual SSMP audit with staff in 2014, and the final audit report was transmitted to the General Manager. The audit has been on file at the District office. This audit is required every two years. The audit does not require adoption/certification by the Board, but must remain on file at the District's office. District staff is working on SSMP audit corrections/updates at this time. The 2016 audit is due in August 2016 (this month). The SSMP Update was due in August 2015.
4. **Capital Improvements Planning.** DE and staff met on December 15, 2015, to discuss various water and sewer system capital improvement projects anticipated for the coming years. Based on this meeting, DE and staff prepared a CIP memorandum, laying out general recommendations for upcoming needed CIPs in the coming years. This report has been reviewed by utilities staff, and now is currently being reviewed by the General Manager. It is expected that this report will be presented at an upcoming committee meeting. In June, DE provided staff with a budgetary cost breakdown for WWTP upgrade hard and soft costs, for use in funding. **No change from prior report.**
5. **San Miguel Park/L Street Improvements.** The County and Wallace Group Design team submitted the final plans for the Project. This Project has now been combined into a single bid document set, with the San Miguel Park being an additive bid item. The Project will bid September 2016, and construction commencement is anticipated to start January 2017. Staff has been advised to plan to replace the water main in the area of the Park during this time, to avoid costs of street/pavement restoration. A fire hydrant relocation on L Street may still be required, but may not be able to be determined until after construction starts.
6. **2015 CDBG Grant Cycle.** Staff submitted one application (SLT well blending piping to tank) for possible grant funding consideration by the County, and addressed the Board of Supervisors at the 10/23/14 public hearing to express the District's needs for various infrastructure projects. County has indicated that this Project will be funded through CDBG grant funds. DE submitted a letter proposal to District staff a letter proposal in early December 2015 for professional services. Staff is in the process of acquiring services for a biologist and archaeologist to address CEQA/NEPA requirements. District staff is reviewing other engineering proposals for possible selection to perform the Work. District staff also asked Wallace Group to update and resubmit their letter proposal, which was done in August 2016.

7. **2016 CDBG Grant Cycle.** A needs workshop was conducted on 9/8/15 by the County Planning staff, to hear from various project proponents seeking CDBG grant funds during this cycle. General Manager attended this meeting. The District should consider submitting applications for additional CDBG funds for various water/sewer related improvement projects. District Staff and DE will discuss and identify potential projects to pursue grant funding. ***No change from prior report.***
8. **CDBG – Fire Hydrant Replacements.** The project was awarded to Whitaker Construction. The physical work is complete, and District staff is in the process of closing out the Project. ***No change from prior report.***
9. **Active Will Serves.** The following is a summary of the active “Will Serves” staff is currently reviewing, or Inspecting during Construction:
  - a) **Butterfield Downtown Mixed Use.** Butterfield submitted plans for a mixed use project on Mission Street. Staff conducted preliminary review of the plans, and met with Mr. Butterfield to discuss the project. Final plan check comments were issued in November 2009, and District Staff/District Engineer and Fire Chief signed and approved the plans at that time. Recent discussions with the Developer indicate the possibility that early phases of the Project may be moving forward in the near future. If so, District Staff will issue a new preliminary will-serve letter for the Development, and will conduct a re-review of the plans since nearly 3 years has elapsed since approval of the prior plans. ***No change from prior report.***
  - b) **People's Self Help (Tract 2527, formerly Mission Garden Estates).** Plans have been approved, construction expected to begin Spring 2017. ***No change from prior report.***
  - c) **Nino (formerly Ritter).** This Development Project, Tract 2637, is complete with all phases of infrastructure improvements. Phase 2 and 3 home construction is under way. ***No change from prior report.***
  - d) **People's Self Help (Tract 2710).** Construction of water and sewer lines complete, tested and passed inspection. ***No change from prior report.***
  - e) **Arciero (formerly Stuntman) Tract 2750.** See Utilities Supervisor report on the status of this Project. The final home is being constructed at this time, and is nearing overall project completion. ***No change from prior report.***
  - f) **Hasting Family Trust, Tract 2647.** Development construction is complete, and individual lots are in progress of being sold. ***No change from prior report.***



**SAN MIGUEL COMMUNITY SERVICES DISTRICT  
FINANCE & BUDGET COMMITTEE**

**MEETING SUMMARY NOTES**

*For Wednesday, August 10, 2016 – 2:30 pm*

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- I. Called to Order at 2:30pm by Chair Dawes**
  - II. Pledge of Allegiance lead by Director Buckman**
  - III. Roll Call –** Director Buckman – Present  
Director Dawes – Present

**Others in Attendance:** Laverne Buckman

- IV. Public Comment – None**
- V. Review and Discuss Monthly Financial Reports for July 2016**

General Manager introduced the written report submitted for Committee discussion. July monthly figures for revenues and expenditures are consistent with the preliminary, unadopted budget projections. A Black Mountain Cash report has been given to Committee in line with prior discussions to replace the constructed Treasurer's Report on Cash and Investment. As GM noted, the Black Mountain Cash report does include investments as well as cash but the beginning balances are unreliable at this point due to unfinished audits for 2014-15.

Committee Members asked about the status of CDBG reimbursement for the expended fire hydrant replacement project. GM stated that reimbursement is still pending awaiting County processing for payment.

Chair Dawes began the review of Claims Detail Report asking for any questions on Page 1 of 6. Director Buckman asked about the 2 SLOCEA items on the ChurchwellWhite bill invoice. He wanted to know if there was double bill payment. GM replied that there was no double bill payment but would check on the details of the item and report the breakdown back to Committee.

Chair Dawes asked about how soon the payments to Jungle Disk computer backup items. GM replied that the upcoming server install and set-up will provide, according to I T, opportunity to stop these expenses.

Committee asked GM to follow-up on 2 Roach Electric expenses listed and provide details. GM noted that this is Follow-up Item #1.

Chair Dawes asked about the annual encroachment expense payment to SLO County on Page 2 Of 6. GM explained the reasons for this payment allowing the District to do trenching and repair work within County rights-of-way locations. Same question was also about the same expense listed on Page 3 Of 6.

There were no further questions on Pages 4-6 of Claims Report. Chair asked if there were any public questions. There were no comments or requests to speak.

Committee Members began its review of Statement of Revenues. Chair Dawes asked about water and wastewater revenues being different. He was concerned that projecting forward then the forecasted revenues could be short for water sales but on slightly higher for wastewater sales. GM replied that water sales has been trending higher for the past two months and is likely to continue without previously drought conservation measures being re-ordered by State. Wastewater sales tend to be more static and generally are lower overall than water, particularly as more people are working and out of the home during the day. He also stated that these recent trends in sales are being monitored each month so that any required adjustments to revenues can be identified early.

There were no further Committee member comments or questions. Chair Dawes asked if there were any public comments. There were no public comments or questions.

Committee began its review of Statement of Expenses Report. Chair Dawes asked that GM look at setting up a breakout of legal expenses, on Page 1 of 9, to separate contractual cap expenses as negotiated from other legal expenses. GM replied that creating a separate line item to do this reporting can be set up and will be Follow-up item #2.

Chair asked for public questions. There were none.

Chair Dawes asked if there were any questions on Page 2 of 9. There were none by Committee. Chair asked if there were public questions.

**Laverne Buckman** asked about the firefighter stipend pay as recorded since it seems higher than could be anticipated at the beginning of fiscal year. She also asked the Committee to review the payroll taxes paid since they seem higher than should be expected at this point in time. She asked the Committee to also get a breakdown of expenses for structure repairs shown.

Committee members asked GM to do follow-ups on these items. GM noted these requested items as Follow-up items #3, 4 & 5.

Director Dawes called for any public questions.

## **VI. AGENDA:**

### **1. Review and Discuss Monthly Financial Report for July 2016**

General Manager gave a brief review of written report in packet for the July Financial Report. GM introduced the report replacement for previously used Treasurer's Report by a Black Mountain System Report on Cash and Investments. GM noted that this first BMS report on cash and investments is more for information because the beginning balances shown are not verified by audit or year-end closing statement as reconciled or accurate. GM noted that these beginning balances are crucial to providing accuracy for this BMS report. Committee spoke about getting this data entered for future reporting. GM noted that the completion of 2014-15 audit report should allow staff to reconcile and provide a more accurate statement of beginning and ending balances for 2015-16 and for 2016-17 years.

Chair Dawes asked to proceed with Committee examination of the July monthly financials. Chair asked about the Capital Project Summary in the future provide completion dates of projects and add a note about awaiting CDBG reimbursement of funds expended in the fire hydrant replacement project.

Chair Dawes began a review of Claims Detail Report. He asked GM to note any items to be follow-up with Committee and respond in written within a reasonable time period. GM replied that notes would be taken and follow-up done so Committee has an understanding of responses to those items.

Committee noted the following items for follow-up during its discussion of Claims Report items:  
#1— line item 475 on page 1 of 6 - provide details on Churchwell White expenses noted.  
#2—line item 175 on page 2 of 6 – provide details about Roach Electric expenses shown.

Committee also asked about the annual encroachment permit costs by County, specifically what it is intended for. GM explained that these permit costs are for any District work done on our facilities that are located within a County rights-of-way area, such as a street or alley. This permit cost is shown for water and wastewater only because those systems are most commonly located in public rights-of-way.

There was a comment about looking forward to a day when there are no more payments to Jungle Disk for computer backup.

There were no further questions by Committee or public about the Claims Report.

Chair Dawes began a review of Statement of Revenues. Chair asked about the water and wastewater sales numbers for July. He wants to know if the month can be seen as an indicator of

future revenues for the year. If so, then we could be looking at less than forecasted for water sales and asked how we can address the condition.

GM responded that current trends in water sales show an uptick for the past 2 months as might be expected during hotter summer months but the trend seems to be pointing toward a return to water use rather than maintaining any conservation by consumers. Trend must be monitored though and contingency measures prepared.

Committee requested, as a result of its discussions, further follow-up on the following items:

Statement of Expense Report

#3—line item-327 on page 1 of 9 - provide an accounting set-up separating legal expenses for tracking contractual cap expenses from other legal expenses. GM replied that a line item number can be assigned to make this breakout of legal expenses known.

#4—line item – 125 on page 2 of 9 – provide details about firefighter stipend payments for July.

#5—line items 130-165 on page 2 of 9 – why payroll withholdings are high and greater for July.

#6—line item 352 on page 2 of 9 – why is the structure repair & maintenance expense greater in July than forecasted for the year.

#7—line item 105 on page 4 of 9 – why is there an expense item shown for this salary category.

#8—line items 205, 210 & 215 on page 5 of 9 – are these expenses being paid monthly or quarterly for insurance coverage.

#9—line item 459 on page 8 of 9 – SCADA expenses shown are annual or monthly costs, clarify and verify.

Chair asked for public comment and questions.

**Laverne Buckman** asked the Committee about the payroll withholdings on page 2 of 9 and agreed that these need to be looked further by the Committee. She also agreed with Committee's items for follow-up explanation and details. She stated the importance of being assured about the need for accuracy and data in the Black Mountain reports.

There were no further questions by the Committee or public.

Committee recommended monthly financial reports be forwarded to Board for action. Chair asked GM for immediate follow-up understanding of reportable items be done before end of business week. GM noted and agreed to provide his understanding by Friday.

## **2. Discuss and recommend approval to Board award a bid for janitorial services.**

General Manager gave a brief summary of written report submitted with Committee packet. GM noted that there were 4 bids received from latest request for quotes. The staff is recommending that bid be awarded to Brendler Janitorial on basis of monthly cost of \$275 with once a week cleaning services.

Committee Members asked GM to confirm in writing the Brendler quote as being once a week, if this bid and recommendation is approved. Committee also noted that the quoted costs are

within the authority of GM to approve without Board review. Committee recognized the need and request for Committee review.

Chair asked if there were any public comments or questions. There were no public comments or questions.

Chair Dawes made a motion to approve Brendler Janitorial as the lowest, qualified bidder for these services and determined that this item did not require Board review per District Purchasing Policies thus GM is authorized to execute an agreement. Seconded by Director Buckman. Motion carried by unanimous voice vote.

**3. Discuss and recommend approval to Board to authorize an appropriation from Water Capital Reserves for purchase and installation of a chlorine analyzer unit at a not-to-exceed cost of \$4,000.**

General Manager introduced this item and noted that a written report to Committee was submitted detailing the need at the SLT well site. GM asked the Utility Supervisor to provide further details about the project.

Utility Supervisor Dodds gave added details about the proposed project. The SLT well, currently, does not have a chlorine analyzer to measure the amount of free chlorine in the water being feed into the system from the well. When the well was redeveloped in 2006-07, an analyzer unit was not installed.

In order to ensure the District maintains drinking water operating permit compliance and to allow the well to run a more autonomous schedule, an analyzer is needed. This analyzer will provide an ability to do a well shutoff in the case of low or no chlorine. Currently the SLT well can only run during the day when staff is available to monitor it.

There are numerous other brands and models of chlorine analyzers. Staff is proposing to install the Hach CL17 due to the District's long history with this model. District has used various versions of the CL17 since before agency was formed.

District currently has the same model, as is being proposed, installed at both of the other wells. This model has proved itself year after year as a reliable low maintenance device, only requiring normal reagent change and quarterly to semi-annual tubing replacement. Both the other well sites were upgraded to this version of the CL17 in 2007.

As with most chlorine analyzers this model uses the DPD method to determine the free chlorine in a water sample. This requires the reagent to be changed monthly; the reagent we use is specific to the Hach brand. A different brand would require their specific reagent and would be on a similar replacement schedule.

The estimated cost of the analyzer is \$3,403 with the additional paying for to run conduit, wiring, water lines, waste lines and integrating the analyzer into the SCADA system. The integration

would be by a Tesco field service tech, and all other work would be by district staff. Goal is to standardize equipment and routine operations as much as possible and simplify maintenance operations.

**4. Review and Discuss Proposed Allocations for Vehicle Replacement, Capital Projects, Capital Reserves and Investment Funds.**

Chair Dawes asked consent to table this item until after the Board adopts the FY Budget. Consent was given by unanimous voice vote.

**5. Consider and approve replacement of the water line on K Street between 12<sup>th</sup> and 13<sup>th</sup> and relocate 1 fire hydrant on L Street between 13<sup>th</sup> and 14<sup>th</sup>, at a cost of \$39,000 from Water Capital Reserve**

General Manager gave introduction of this item for discussion and spoke about the prior Board meetings about the upcoming plans by the County to abandon K Street and redevelop the San Miguel Park. In these discussions and subsequent budget meetings, the Board was advised that there may be some utility relocation costs that would be needed. GM asked the Utility Supervisor to provide further details about the proposed project.

Utility Supervisor advised that there are essentially two main aspects of the proposed San Miguel Park redevelopment. The first part is widening and improvement of L Street between 13<sup>th</sup> and 14<sup>th</sup> streets. In this first part of this project the District is required to relocate 1 fire hydrant and adjust 2 water meters on L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets. This work will be done by District Utility Department at an estimated cost of \$4,000 (materials and equipment). The work for this phase would be completed in two weeks. This period for our work is more than adequate since the proposed work should take two to three days for completion.

District staff has worked with County Public Works and their engineers to reduce the overall impact of the proposed retaining wall and sidewalk on district facilities. Originally the District would have been responsible for lowering a section of water main, relocating two fire hydrants, and two water meters. Through this cooperative effort, the District staff have been able to reduce what started out at approximately \$13,000-15,000 to \$4,000.

The second part of this planned project involves abandonment of K Street between 12<sup>th</sup> and 13<sup>th</sup> with closure of the street for parkland area uses. This part can only start, once the L Street improvements are completed. In this part, the District is proposing to replace and upgrade the water line between 12<sup>th</sup> and 13<sup>th</sup> on K Street.

This line is part of the overall replacement plan for lines for this area. Replacing the line will increase overall water flow and availability in the area. The District has already has issues with this line in the adjacent blocks, so this block would have been scheduled for replacement in the coming years. Performing this work now allows District to reduce overall cost by not having to repair and replace street improvements later after County has made its improvements.

Also staff has proposed replacing approximately 500 linear feet of water main with new 8" PVC main. This new main would be installed in the new alignment that was laid out when the District installed the new main from 13<sup>th</sup> street to 16<sup>th</sup> street as part of the water tank project. Once the new main is installed and tested, the old main would be abandoned in place.

The proposed work would start approximately 2-3 weeks prior to the county beginning work on the park and would allow us to avoid repaving cost as much as possible. This replacement work is proposed to be done by District staff at an estimated cost of \$35,000 (materials, equipment and labor), approximately \$70 per lineal foot. The County is tentatively scheduled to start construction on the L Street improvements November 1<sup>st</sup> 2016 and start work on the Park redevelopment in early February 2017.

Chair asked for public comment and questions. There was no public comment or request to speak.

Chair asked to consider an adjustment to the requested funding level on the basis that labor costs are already provided as a part of salary and wage expenses in budget. The material costs only should be appropriated for this project. He suggests \$19,000 for material costs per written report statement. Chair Dawes made a motion to recommend approval for this project with the modification in cost not-to-exceed \$19,000 and look at the feasibility of using the additional \$20,000 for a capital purchase of an excavator for utility operations. Seconded by Director Buckman. Motion was approved by unanimous voice vote.

**6. Consider and Discuss a presentation on potential organic recycling facility related to WWTP operations and a potential public-private partnership opportunities**

This agenda item was reviewed by E & F Committee at its July 2016 meeting. The following information was presented to Committee as a potential operational improvement and revenue stream for solid waste and wastewater treatment operations. At that meeting, E & F Committee heard a presentation by GM with additional remarks made by Aron Kardashian, San Miguel Garbage who has specific knowledge and expertise on this subject.

Since that meeting in July, GM has met with Bill Worrell, SLO Integrated Waste Management Authority CEO and with Eric Vaughn, Senior Operations Manager for Courtside Cellars (Gallo) to discuss food waste and organic recycling efforts, locally and within the region. Mr. Vaughn spoke about his interest since there are potential operating benefits to Courtside and other PR benefits that may result from a public-private partnership. Other information has been gathered from Zero Waste Energy and provided to Committee.

In January of this year, the E & F Committee established a number of 2016-17 Work Program items. This agenda item was listed on the Committee 2016-17 Work Program as a part of

expanding WWTP operations and/or programs. Separately, District Staff is working to obtain a State grant for WWTP operation expansion. This potential organic recycling operations/facility is a new enterprise that could fit into this WWTP expansion and also create new solid waste opportunities that can benefit District ratepayers and District operations.

The specific discussion items that would need further exploration were reviewed by Committee as detailed in written staff report. Also the potential return on investments projections, not site specific to San Miguel, were also presented and reviewed.

District Staff had began researching organic waste operations as a result of passage of state legislation, AB 1826 which has mandated a Statewide Organics Waste Recycling requirements.

### **Potential Sources for Organics and Food Waste Recycling Volumes:**

Aron Kardashian, San Miguel Garbage, indicates that locally 2 winery operations, Courtside Cellars and J. Lohr presently operate water treatment/drying beds with haul-out of dry materials to other remote facilities. Courtside processes approximately 70 tons of residual organic materials annually which are hauled out by San Miguel Garbage for remote disposal. J. Lohr processes 266 tons of residual organic materials annually.

Aron Kardashian estimates that locally there is approximately 5,000 tons annually of food waste volume that may be available to a recycling operation.

GM also provided a short video about food recycling facilities available that could provide the District with a potential operation that is feasible. At the end of video, GM stated again that this presentation was given as an informational discussion item only.

Committee comments were, generally, favorable about the concept but more detailed specifics for a SMCS D site might be more appropriate for further discussions and evaluation. Committee noted that there are lots of items and projects needing attention and appreciated the GM's identification of possible revenues means or opportunities for the District. It might be better to go slow on this item.

Chair Dawes asked if there were any public comments or questions. There were none.

### **VII. COMMITTEE COMMENTS**

There were no additional comments by Committee Members.

**Chair Dawes adjourned the Committee at 5:35 pm.**

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**SAN MIGUEL COMMUNITY SERVICES DISTRICT  
ORGANIZATION & PERSONNEL COMMITTEE**

**MEETING SUMMARY NOTES**

*For Friday, August 19, 2016 – 9:00 am*

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**Scheduled Meeting was cancelled by Committee Chair due to a death in Committee Member family. One Committee item, proposed timekeeping policy, was advanced to Board for action.**

**Next meeting is to be scheduled for September. No date or time is set yet. Tentative agenda will include:**

- a) Review and discuss salary adjustment for non-management, non-confidential staff members eligible for step increase in compensation. (A previously scheduled item).**
- b) Review and discussion of proposed computer replacement fund.**
- c) Review and discussion of proposed revision to District Record Retention Policy.**

**###**



**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**EQUIPMENT & FACILITIES COMMITTEE  
MEETING SUMMARY NOTES**

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**There was no August Committee meeting scheduled for August 2016.**

**Next meeting will be in September. No tentative date or time has been set by Chair.**

**There are 3 items set for Committee's next discussion:**

- a) Additional information and review of on bill financing**
- b) Additional review of WWTP expansion planning grant financing**
- c) Review of Computer System Replacement funding mechanism**

**###**



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 BOARD OF DIRECTORS  
 July 29, 2016 SPECIAL AND REGULAR MEETING MINUTES  
 MEETING HELD AT DISTRICT OFFICES  
 1150 MISSION STREET  
 SAN MIGUEL, CA 93451

- I.** Meeting Called to Order by President Green—2:05 pm
- II.** Pledge of Allegiance: lead by Director Kalvans
- III.** Roll Call: Directors Present: Buckman, Dawes, Green, Kalvans and Reuck.  
 District Staff in attendance: General Manager Gentry, District General Counsel Schweikert, Utility Supervisor Dodds
- IV.** Adoption of Special and Regular Meeting Agendas: Motion by Director Kalvans to adopt Special and Regular Meeting Agendas as presented. Seconded by Director Reuck. Motion was approved by vote of 5 AYES and 0 NOES.
- V.** Public Comment and Communications: None
- VI.** President Green announced that meeting was adjourning to Closed Session at 2:05 pm to consider:
- A.** **1. CONFERENCE WITH GENERAL COUNSEL—Existing Litigation**  
 Pursuant to Government Code Section 54956.9 (d) (1)  
*Case: Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-265039 and Case: Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*
- 2. CONFERENCE WITH GENERAL COUNSEL—Anticipated Litigation**  
 Pursuant to Government Code Section 54956.7 (2) (d) (2 cases)
- B. RECONVENE TO OPEN SESSION**  
 President Green reconvened meeting to open session at 3:04 pm.
- C. REPORT OUT OF CLOSED SESSION**  
 President Green asked District General Counsel to report out of Closed Session. General Counsel stated that there was no reportable action out of Closed Session.

President Green called a short recess at 3:05 pm.

President Green called Regular Board Meeting back to Open Session order at 3:10 pm.

### **VIII. Public Comment and Communications:**

President Green announced now was the time for public comment or requests to speak about any item not on the agenda.

There were no public requests to speak.

### **IX. Staff & Committee Reports – Receive & File:**

President Green called for Staff & Committee Reports.

1. San Luis Obispo County Sheriff  
There was no report given.
2. San Luis Obispo County Board of Supervisors  
There was no report given.
3. San Luis Obispo County Planning and/or Public Works  
There was no report given.
4. San Miguel Area Advisory Council  
There was no report given.
5. Camp Roberts—Army National Guard  
There was no report given.
6. General Manager Gentry reported that O & P Committee meets on August 19<sup>th</sup>, Also spoke about the upcoming first day of school sessions that begin August 16 and 17<sup>th</sup>; the upward trend in more WWTP repairs to pumps, motors and various facility equipment and need to look at future capital expenses and noted that District needs to place an order for the backup server unit to network system which should take 2 weeks to make it available for installation. This was intended to be an advisory to the Board. Also noted that the annual CSDA Conference is scheduled for October and asked if any Board Member is interested in attending to contact staff for arrangements.

Director Kalvans commented about the park expansion project and water line relocation. Utility Supervisor described meeting with Elizabeth Kavanagh from County but there were no specific engineering drawings available. District has received some drawings which show a need to relocate a hydrant and to relocate a line in L Street. There is a preliminary schedule but not an actual construction schedule at this point. Utility service has the ability to use public right-of-way for our lines.

Several Directors commented about the importance of getting County requirements in writing, especially when District lines and facilities are involved.

Need to verify County requirements for utility relocations in writing and staff was requested to follow-up.

7. District General Counsel Schweikert stated there was nothing to report.
8. Utility Supervisor Dodds stated that a written report of monthly activities and projects is included with Board packet.
9. Assistant Fire Chief Dodds stated that a written report of monthly activities and hours are included in Board packet.
10. District Engineer Report by Steve Tanaka is attached. If the Board has any questions then GM will provide follow-up responses. There were no questions.
11. Finance/Budget Committee Chair Dawes reported that Committee met in July and has provided a written report from meeting in this Board packet. He asked if there were any questions. There were no questions.
12. Organization/Personnel Committee Chair Green stated that the Committee's report is attached as a part of Board package and asked if there were any questions. There were no questions.
13. Equipment & Facilities Committee Chair Kalvans reported that the Committee's report is attached as a part of Board packet and asked if there were any questions. There were no questions.
14. Water Resources Advisory Committee Representative Director Kalvans stated that the Committee had reviewed Disadvantaged Communities (DAC) funding and was able to determine a fair pro-rata sharing of available funding. SMCSO is designated for receipt of an estimated \$152,000 in non-competitive funding. This solution, he reported, was the result of Advisory Committee's efforts to come to an agreement without resorting to in-fighting. Formal announcement is likely to take place within next few weeks. He asked if there were any questions. Board Members asked for clarification about any restrictions to this designated funding. Director Kalvans indicated that the funds were intended for planning purposes, such as the WWTP expansion planning or other similar infrastructure projects. There were no further questions.

**X. CONSENT ITEMS:**

President Green asked if there were any items to be pulled for discussion. If not, he would accept a motion to approve Consent Items as presented.

Director Dawes made a motion to approve the Consent Calendar Items, 15-18, as presented. Seconded by Director Kalvans. Motion was approved by 5-0 voice vote.

**XI. BOARD ACTION ITEMS:**

**19. Review and Discuss New Bids for Purchase of New Copier/Printer replacement and approving **Resolution No. 2016-24.****

GM made a brief introduction of Agenda Item for discussion and provided a brief review of written report in Board packet that evaluated submitted bids by vendors. Staff recommended that the Board approve an award of bid to Chaparral Business Machines as the qualified low bidder. Total bid amount for replacement purchase is \$4,299 with sales tax included. Annual maintenance costs would be \$684. Bids had been based on specifications developed and reviewed with F & B Committee members prior to release for vendors.

Director Kalvans asked who Chaparral Business is. GM asked Don Terhorst from Chaparral Business to step to the podium and respond. Mr. Terhorst identified himself and cited the firm's 40 years of operating in business machine business. He spoke about the specific Samsung unit that is part of his bid package. He indicated that once the machine is set up for network system interface by District's I T person, he would provide staff training. He did indicate that upon delivery, there would be an initial setup and operating training given as well.

There were no further questions. No member of the public asked to speak on this item.

Director Kalvans made a motion to approve Resolution 2016-24 authorizing the purchase of new copier/printer as recommended by staff. Seconded by Director Buckman. Motion was approved by roll call vote of 5-0 Ayes.

**20. Review and Discuss **Resolution No. 2016-25** accepting the FY 2014-15 District Financial Audit.**

GM made brief introductory remarks and indicated that a written report is a part of Board packet including the submitted draft audit report. He asked the Board to invite Mr. Crosby, District's financial auditor to make his presentation and report on audit document as presented.

Mr. Crosby introduced himself and provided a brief statement about his past experience as District's former auditor some years ago. He indicated that this go-round, he finding significant progress. He complemented staff to the Board. He spoke about the difficulties and delays, his perspective, in obtaining data from prior auditor, specifically depreciation and fixed assets schedules as well as some County funds on deposit.

He indicated that he is coordinating with Bookkeeper and General Manager on year-end closeout which will need some 21 journal entries manual adjustments to close out properly. He stated that those were provided to GM only today. He also spoke about the Board's frustration with the 2014-15 audit delay and made a commitment to Board that he is prepared to begin the 2015-16 audit work in August.

Director Buckman asked about the problems that he was having in getting the audit done and to expound on his explanation about delays.

There were no other Board or public questions.

Director Kalvans made a motion to continue this item until the August Board meeting. Seconded by Director Buckman. Motion approved by a unanimous voice vote.

21. Review and Discuss approving **Resolution No 2016-22** and adoption of FY 2016-17 Operations & Maintenance Budget and approval of FY 2017-18 Operations & Maintenance Budget for planning purposes.

GM gave a brief review of written report in the Board's packet on revisions made based on workshop inputs by Board and the public. A description of the need for adding a full-time position in Utility Department and a part-time position in Administration. As previously discussed in the April Board Training Workshop, there is a critical need, especially for Utility Department operations, for added personnel to eliminate the potential high risks that could be associated with sewerage spills or permit discharge violations.

GM indicated that a statement of justification for these new positions is included as a separate document with the budget documents.

There was Board Member discussion about the best course of action concerning these requested positions including comments about use of temporary or seasonal personnel, use of shift overlap for weekends, overtime calculation, need to relook at costs changes to Water Department, Lighting Department, and Fire Department fund accounts as noted, discussion about water and wastewater sales projections and how to improve operational needs. Several Directors spoke about GM's statement and assessment of personnel needs. Directors also spoke about how to determine the best course of action to help solve this particular budget request.

President Green asked if anyone wanted to speak to the Board on this item.

**Laverne Buckman** spoke to the Board in opposition to the proposed personnel positions when the District needs to focus on cutting costs rather than increasing those costs. She also asked the Board to not take any final action this evening and continue until all their questions were answered.

There were further comments or requests to speak.

President Green asked if the Board had any further questions or comments. He voiced his support for not taking any action tonight and questioned the need for added staffing. President Green asked each Director to make comments specific to the staffing request proposed in budget and whether or not they could support full-time versus part-time positions.

Directors Reuck and Buckman expressed their support for positions because the added help is needed but are willing to look at part-time. Director Dawes stated that he is not completely comfortable with full time yet because he is concerned that the budget projections are not yet reflecting the accuracy needed to determine what actions are needed by Board. He is willing to work with GM further on remaining issues to resolve, if the Board supports such action. Board Members stated their support for that approach. Director Dawes indicated that he would contact GM directly. Director Green indicated that asked GM to re-look at Worker's Comp expenses in Fund 30 which is reduced but salary figure is up. Also Fund 20, the projected expenses for uniforms should be looked and revisited. If justified, then add an explanation to notes.

Director Green states that he was in favor of that suggestion and urged that if Director Dawes and GM can resolve and finalize by working together then he is in favor.

Director Dawes also stated that he is also in favor of continuing so that GM can finish incorporating these changes and make adjustments to transfers in projections, specifically for Fund 10. Numbers are not consistent with fund account expenses.

Director Dawes made a motion to continue with direction to make the noted changes and re-look at use of part-time vs full time personnel with evaluation of costs. Seconded by Director Buckman. Roll call vote was taken. Motion was approved by roll call vote of 5 Ayes and 0 Noes.

**22.** Review and Discuss approving **Resolution No 2016-26** approving 2016-17 District Improvement Plan Goals, setting GM Goals and District Annual Work Program.

General Manager gave a brief introduction of written staff report. President Green asked the Board if they had a chance to read through the document in its entirety. Director Dawes asked for brief discussion of F & B Committee Work Program list, specifically to change tentative schedules for some items listed. He reviewed the changes with Board members. Board concurred to proposed tentative schedules for completing the annual site visit until May 2017, insert tentative schedule for feasibility of rate study to February 2017. Also reviewed progress for property tax disbursement analysis by General Counsel. Karl Schweikert gave a brief update that the District is supposed to receive 1% of 12.88% of property taxes. Although more analysis may disclose some discrepancy, he doubts it.

President Green asked if there were any public comments.

**Laverne Buckman** made comments supporting use of these work programs but make it measurable.

There were no other Board comments regarding other Committee Work Programs that had been provided.

There were no other public comments or remarks made.

President Green suggested that the Exhibit "A" title be changed to District Goal and Improvement Plan. He asked if Board Members had any opinions about the suggestion. There were no Board comments.

Director Kalvans spoke in favor of the entire package as presented. He made a motion to approve Resolution No 2016-26 adopting the 2016-17 District Annual Goals and Improvement Plan as suggested by President Green. Seconded by Director Buckman. Motion was approved by a 5-0 roll call vote.

## **XII. BOARD COMMENTS:**

President Green asked for Director comments. Director Dawes stated the best time for an F & B Committee meeting is August 10<sup>th</sup> at 2:30pm as recommended by GM. GM was asked to schedule accordingly.

Directors Buckman, Kalvans and Reuck had no comments.

President Green stated that GM should send out the revised personnel evaluation form that District General Counsel has prepared. This form should be a part of next Board meeting's agenda items. He also spoke about having the Fire Chief provided hours worked for Chief and Assistant Fire Chief on the monthly Fire Chief report to Board. GM asked to be sure that this information is a part of next agenda.

There was additional discussion about setting a special meeting date and time for Budget discussion. Members agreed to August 18<sup>th</sup> at 6:00pm but keep agenda to only 2 items, a closed session and the FY budget.

Board members also agreed to move the regular board meeting date and time to Friday, August 26<sup>th</sup> at 1pm to include regular business plus financial audit report.

There were no further Board comments or remarks.

President Green adjourned the meeting at 6:27 pm.

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## San Miguel Community Services District Board of Directors

### Staff Report

August 26, 2016

AGENDA ITEM: X. 16

**SUBJECT: July 2016 – Monthly Financial Reports**

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#### **STAFF RECOMMENDATION:**

Review and Approve the July 2016 YTD with Monthly Financial Reports on District Revenues & Cash/Investment Reports and Capital Projects Summary Report. **Action Requested.**

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#### **BACKGROUND:**

July 2016 Monthly and YTD financial reports show that District total revenues and expenditures are consistent with the preliminary, unadopted budget estimates.

The previous version of the Treasurer's report has been replaced with a Black Mountain report on Cash accounts. Application with Union Bank for Capital Projects account was withdrawn. The Board approved setting up this account with Rabobank which is in process with bank and GM. This new account will once again be shown on future reports.

Statements of Revenue and Expense reports are attached for Committee discussion and review. Treasurer's Cash Report and Investment Report with Capital Project Summary of Expenses as of July 31, 2016 are also attached. In July 2016 there was a Board Authorized Operating Fund Transfer In for purchase of the new copier/printer.

Board members should review and approve the attached monthly financial and cash/investment reports as recommended by the Finance & Budget Committee.

#### **PREPARED BY:**

*Darrell W. Gentry*

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General Manager

#### Attachments:

- Item X. 16 a Claims Detail Report for July 2016
- Item X. 16 b Capital Projects Summary for July 2016
- Item X. 16 c Report on Cash & Investment as of July 31, 2016
- Item X. 16.d Statements of Revenues and Expenses—Budget vs. Actual

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
10	ADMINISTRATION DEPARTMENT 61000 Administration	247 SDRMA	Property/Liability I	22,068.60
10	ADMINISTRATION DEPARTMENT 61000 Administration	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	50.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	437 SLOACTTC	LAFCO 2016-17	5,540.64
10	ADMINISTRATION DEPARTMENT 61000 Administration	282 THE BLUEPRINTER	Board Packets/Bills/	430.15
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Powerware/mountable	392.96
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Portable AC	301.32
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Jungle Disk	24.15
10	ADMINISTRATION DEPARTMENT 61000 Administration	308 FRONTIER COMMUNICATIONS	SCADA	72.41
10	ADMINISTRATION DEPARTMENT 61000 Administration	67 CHARTER COMMUNICATIONS	Internet/Voice	333.50
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	General Counsel	6,954.10
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	SLOCEA v. San Miguel	4,937.60
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	SLOCEA v. San Miguel	901.30
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	White Oaks	2,229.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Theft by IT contract	4,802.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	317 WESTERN JANITOR SUPPLY	2PLY TP 80-550/lemon	83.90
10	ADMINISTRATION DEPARTMENT 61000 Administration	317 WESTERN JANITOR SUPPLY	10" BLCHD ROLL TWL 4	39.93
10	ADMINISTRATION DEPARTMENT 61000 Administration	499 NORCAST TELECOM NETWORKS	Email, Domain Hostin	34.10
10	ADMINISTRATION DEPARTMENT 61000 Administration	352 Staples Credit Plan	Office Supplies - Ju	89.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	511 VERIZON	Laptop / 805-423-759	40.08
10	ADMINISTRATION DEPARTMENT 61000 Administration	328 Parent, Tamara	Mthly Cell Phone Rei	35.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	93 DODDS, KELLY	Mthly Cell Phone Rei	35.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	308 FRONTIER COMMUNICATIONS	SCADA (phone)	53.09
10	ADMINISTRATION DEPARTMENT 61000 Administration	510 LOCAL IT EXPERTS	IT Services	1,275.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	233 SAFEGUARD BUSINESS	Bank Deposit Slips (	85.54
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	General Counsel	2,373.69
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	SLOCEA v. San Miguel	3,925.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	White Oaks	5,790.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Data Breach Litigati	50.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Employment PERB Clai	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Water (Specialized)	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Steinbeck v. SLO	15,878.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	473 CHURCHWELL WHITE LLP	Civil Harassment - H	600.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	290 DAVID TRACEY	Mthly Cell Phone Rei	35.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	226 ROBERSON, ROB	Mthly Cell Phone Rei	35.00
			Total for Fund:	79,695.06
20	FIRE PROTECTION 62000 Fire	34 BLAKE'S INC	Gray GFCI Cover/galv	37.96
20	FIRE PROTECTION 62000 Fire	209 PG&E	Old Fire Station / 1	20.11
20	FIRE PROTECTION 62000 Fire	301 US BANK	emergency medical su	341.27
20	FIRE PROTECTION 62000 Fire	301 US BANK	Mission Pizza/fire m	59.84
20	FIRE PROTECTION 62000 Fire	301 US BANK	Sheathing/lumber	293.21
20	FIRE PROTECTION 62000 Fire	301 US BANK	Cap-Fuel Fits Caterp	39.60
20	FIRE PROTECTION 62000 Fire	301 US BANK	Handicap symbol/no p	173.15
20	FIRE PROTECTION 62000 Fire	301 US BANK	AA batteries/water s	90.60
20	FIRE PROTECTION 62000 Fire	301 US BANK	Repair Clinic/Truck	199.45
20	FIRE PROTECTION 62000 Fire	301 US BANK	Water filter pack	38.69
20	FIRE PROTECTION 62000 Fire	474 L.N. Curtis & Sons	5GAL PAIL FOAM	430.00
20	FIRE PROTECTION 62000 Fire	432 CA STATE FIREFIGHTERS'	Phil Tuson	75.00
20	FIRE PROTECTION 62000 Fire	432 CA STATE FIREFIGHTERS'	Phil Brown	75.00
20	FIRE PROTECTION 62000 Fire	432 CA STATE FIREFIGHTERS'	Kevin Bryne	75.00
20	FIRE PROTECTION 62000 Fire	432 CA STATE FIREFIGHTERS'	Kelly Dodds	75.00

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Justin Young	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Nick Weir	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Robert Roberson	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Liliana Rojas	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Kyle Root	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Dustin King	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Matt Toves	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	David Tracey	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Scott Young	75.00
20 FIRE PROTECTION	62000 Fire	432 CA STATE FIREFIGHTERS'	Matt Roberson	75.00
20 FIRE PROTECTION	62000 Fire	221 RENTAL DEPOT	Jack, Pallet	24.30
20 FIRE PROTECTION	62000 Fire	506 MEDPOST URGENT CARE -	Resp. Clearance - Ro	255.00
20 FIRE PROTECTION	62000 Fire	147 JB DEWAR	ULS Diesel #2 Clear	269.38
20 FIRE PROTECTION	62000 Fire	148 JESS'S EQUIPMENT REPAIR	Replace outboard pum	664.62
20 FIRE PROTECTION	62000 Fire	114 FIRE CHIEFS ASSOC OF SLO	Annual Hax Mat Fee 2	2,000.00
20 FIRE PROTECTION	62000 Fire	114 FIRE CHIEFS ASSOC OF SLO	Annual Fee for CISM	275.00
20 FIRE PROTECTION	62000 Fire	114 FIRE CHIEFS ASSOC OF SLO	Annual Membership Fe	50.00
20 FIRE PROTECTION	62000 Fire	289 TOTALFUNDS BY HASLER	Postage	51.28
20 FIRE PROTECTION	62000 Fire	165 MAIL FINANCE	Qtrly Lease of maili	102.02
20 FIRE PROTECTION	62000 Fire	175 MIKE ROACH ELECTRIC	Bottled Air Compress	4,345.00
20 FIRE PROTECTION	62000 Fire	175 MIKE ROACH ELECTRIC	Fire Station Air Com	794.00
20 FIRE PROTECTION	62000 Fire	175 MIKE ROACH ELECTRIC	Fire Station Air Com	794.00
Total for Fund:				12,398.48
30 LIGHTING DEPARTMENT	63000 Lighting	209 PG&E	Landscape/Streetligh	182.75
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	12th & K Street	11.02
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Tract 2605	41.49
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Mission Heights	193.64
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	409.14
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	51.81
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	234.87
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	85.22
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	54.33
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	24.35
Total for Fund:				1,288.62
40 WASTEWATER/SANITARY	64000 Sanitary	450 San Luis Obispo County	Annual Encroachment	916.50
40 WASTEWATER/SANITARY	64000 Sanitary	63 CED	INS Power Bar	69.38
40 WASTEWATER/SANITARY	64000 Sanitary	109 FERGUSON ENTERPRISES	chk vlv/blt kit/rng	2,344.32
40 WASTEWATER/SANITARY	64000 Sanitary	209 PG&E	N St / WWTP	5,527.06
40 WASTEWATER/SANITARY	64000 Sanitary	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.74
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	pressure hose/paint/	119.86
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Firewall license/4 u	107.50
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	3-pk folding hex	24.73
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Jackhammer hose/4" b	210.60
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	3" rnd hose strainer	53.41
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Jackhammer hose 3/4	124.20
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	3" sqr hole strainer	40.55
40 WASTEWATER/SANITARY	64000 Sanitary	274 SURFACE PUMPS INC	Lift Pump Rebuilt #1	6,991.80
40 WASTEWATER/SANITARY	64000 Sanitary	274 SURFACE PUMPS INC	Lift Pump Rebuilt #2	7,710.06

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
40 WASTEWATER/SANITARY	64000 Sanitary	313 WALLACE GROUP	Review WWTP Costs fo	91.00
40 WASTEWATER/SANITARY	64000 Sanitary	327 Valli Information Systems	Web Posting, Online	44.18
40 WASTEWATER/SANITARY	64000 Sanitary	147 JB DEWAR	ULS Diesel #2 Clear	628.54
40 WASTEWATER/SANITARY	64000 Sanitary	517 MARK'S TIRE SERVICE	JD 5205 - tires (2)	365.75
40 WASTEWATER/SANITARY	64000 Sanitary	520 MALDONADO, MARIO &	Refund Sewer Deposit	27.92
40 WASTEWATER/SANITARY	64000 Sanitary	289 TOTALFUNDS BY HASLER	Postage	230.76
40 WASTEWATER/SANITARY	64000 Sanitary	125 GREAT WESTERN ALARM	Answering Service -	36.00
40 WASTEWATER/SANITARY	64000 Sanitary	165 MAIL FINANCE	Qtrly Lease of maili	454.06
Total for Fund:				26,165.92
50 WATER DEPARTMENT	65000 Water	450 San Luis Obispo County	Annual Encroachment	916.50
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	108.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling Pick-up	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-MBAS	116.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	EPA 507	105.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	34 BLAKE'S INC	Straw hats/supplies	85.95
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	SRL 524M-TCP	330.00
50 WATER DEPARTMENT	65000 Water	209 PG&E	Water Works #1 / Wel	574.56
50 WATER DEPARTMENT	65000 Water	209 PG&E	Bonita Pl & 16th / W	2,387.01
50 WATER DEPARTMENT	65000 Water	209 PG&E	14th St. & K St.	46.90
50 WATER DEPARTMENT	65000 Water	209 PG&E	SLT Well Drink Water	38.90
50 WATER DEPARTMENT	65000 Water	209 PG&E	Mission Heights Boos	9.86
50 WATER DEPARTMENT	65000 Water	209 PG&E	2 HP Booster Station	10.39
50 WATER DEPARTMENT	65000 Water	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.73
50 WATER DEPARTMENT	65000 Water	301 US BANK	hydrant reflectors &	97.20
50 WATER DEPARTMENT	65000 Water	301 US BANK	Top soil	167.70
50 WATER DEPARTMENT	65000 Water	301 US BANK	Firewall license/4 u	107.50
50 WATER DEPARTMENT	65000 Water	301 US BANK	Itunes	9.99
50 WATER DEPARTMENT	65000 Water	301 US BANK	1/4 tube male conn/t	7.46
50 WATER DEPARTMENT	65000 Water	429 County of San Luis Obispo	Cross-Connection Con	187.10
50 WATER DEPARTMENT	65000 Water	313 WALLACE GROUP	San Miguel Park Coor	91.00
50 WATER DEPARTMENT	65000 Water	327 Valli Information Systems	Web Posting, Online	44.18
50 WATER DEPARTMENT	65000 Water	129 HACH	Chlorine free CL17	232.58
50 WATER DEPARTMENT	65000 Water	129 HACH	Chlorine free CL17	232.59
50 WATER DEPARTMENT	65000 Water	132 HD SUPPLY WATERWORKS,	1 BL09 Meter C F 3G	570.22
50 WATER DEPARTMENT	65000 Water	132 HD SUPPLY WATERWORKS,	1 BL09 Meter C F 3G	1,140.45
50 WATER DEPARTMENT	65000 Water	517 MARK'S TIRE SERVICE	JD 5205 - tires (2)	365.75
50 WATER DEPARTMENT	65000 Water	298 UNIVAR USA INC	SOD HYPO 12.5 % Liqu	975.26
50 WATER DEPARTMENT	65000 Water	298 UNIVAR USA INC	SOD HYPO 12.5 % Liqu	185.30
50 WATER DEPARTMENT	65000 Water	298 UNIVAR USA INC	SOD HYPO 12.5 % Liqu	344.13
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details by Fund, Account  
For the Accounting Period: 7/16

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	132 HD SUPPLY WATERWORKS,	1 BL09 Meter C F 3G	1,710.67
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	50.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	20.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	27.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turb,	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	20.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	27.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	40.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	108.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	20.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	108.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling Pick-up	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	289 TOTALFUNDS BY HASLER	postage	230.75
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Monthly Alarm Monito	30.00
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Answering Service -	36.00
50 WATER DEPARTMENT	65000 Water	165 MAIL FINANCE	Qtrly Lease of maili	454.06
50 WATER DEPARTMENT	65000 Water	34 BLAKE'S INC	Cooper Refer 1/4 x 5	57.83
Total for Fund:				13,502.52
Total:				133,050.60

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Fund/Account	Amount
10 ADMINISTRATION DEPARTMENT	
10200	\$79,695.06
20 FIRE PROTECTION DEPARTMENT	
10200	\$12,398.48
30 LIGHTING DEPARTMENT	
10200	\$1,288.62
40 WASTEWATER/SANITARY DEPARTMENT	
10200	\$26,165.92
50 WATER DEPARTMENT	
10200	\$13,502.52
Total:	\$133,050.60

**CAPITAL PROJECTS SUMMARY--As of 7-31-2016**

Water Fund Capital Reserves <b>Well #3 Rehab</b>			Water Fund Capital Reserves <b>Waste H:O Tanks @ #3 Well</b>			CDBG GRANT FUNDS <b>Fire Hydrant Replmt</b>		
<b>Budget:</b>	Cap Resrve--	<b>\$80,425.00</b>	<b>Budget:</b>	Cap Resrve	<b>\$26,000.00</b>	<b>Budget:</b>	<b>\$105,000 CDBG</b>	
<b>Expenses:</b>	Actual Exp	<b>Balance</b>	<b>Expenses:</b>	Actual Exp	<b>Balance</b>	<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>
Engineering	\$7,475.50	\$72,949.50	Tank Purchase	\$13,880.41	\$12,119.59		\$0.00	\$105,000.00
Mat'l Ordr & Permits	\$24,316.00	\$48,633.50	Piping	\$3,319.87	\$8,799.72			
Constr Progress	\$48,633.50	\$0.00	manhole & pipe	\$2,170.00	\$6,629.72			
	\$80,425.00		control valve	\$4,191.00	\$2,438.72			
<b>Project Completed On Budget</b>				\$23,561.28		Contract Awarded Dec 2015. Project Completed.		
All Funds --Capital Reserves <b>Solar Panels @ Station</b>			<b>Project Completed 8-25-2015</b> <b>\$2,438.72 underbudget</b>			Wastewater Capital Reserves <b>Sludge Removal/Pond Maint.</b>		
<b>Budget:</b>	Cap Resrve--	<b>\$39,103.00</b>	<b>Budget:</b>	Cap Resrve--	<b>\$199,996.00</b>	<b>Budget:</b>	Cap Resrve--	<b>\$40,000.00</b>
<b>Expenses:</b>	Actual Exp	<b>Balance</b>	<b>Expenses:</b>	Actual Exp	<b>Balance</b>	<b>Expenses:</b>	Actual Exp	<b>Balance</b>
Mat'l order & permits	\$39,103.00	\$0.00	Radio Freq' Config		\$199,996.00	centrif. rental	\$125.34	\$39,874.66
	\$39,103.00					landfill disposal	\$6,199.14	\$33,675.52
<b>Project Completed 11-05-2015 on budget</b>			System is debugging install issues-final pymt \$74,000 on hold Initial order for system purchase made in Feb.			Removal work completed February 2016		
Fire Fund Capital Reserves <b>Fire Station - Finish Imprvm'ts</b>			Water Capital Reserves <b>SLT Well House Roof Repair</b>					
<b>Budget:</b>	Cap Resrve--	<b>\$49,049.00</b>	<b>Budget:</b>	Cap Rsrve--	<b>\$4,500.00</b>			
<b>Expenses:</b>	Actual Exp	<b>Balance</b>	<b>Expenses:</b>	Actual Exp	<b>Balance</b>			
Engineering			Mat'l Order	\$500.00	\$4,000.00			
Mat'l Ordr & Permits			Constr Progress	\$3,779.65	3779.65			
Constr Progress								
	\$0.00	\$49,049.00			\$4,279.65			
<b>Funds are encumbered for FY carry-over,</b>			Project Completed 4-14-2016					

Notes:  
 Fire Station - Finish Imprvm'ts reduced \$10,000 by Board authority 3-24-2016  
 (\$59,049.00 to \$49,049.00)

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 CANTELLA & CO., INC.  
 28 STATE STREET  
 40TH FLOOR  
 BOSTON, MA 02109



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SAN MIGUEL COMMNTY SVC DISTRICT  
 1150 MISSION ST  
 SAN MIGUEL CA 93451



**STATEMENT FOR THE PERIOD JULY 1, 2016 TO JULY 31, 2016**

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
 Account Number: A7T-809608

**YOUR ACCOUNT EXECUTIVE IS**  
 MARK EDELMAN  
 RR#: Z88

For questions about your accounts:  
 Local: 281 679 8900

**TOTAL VALUE OF YOUR PORTFOLIO**

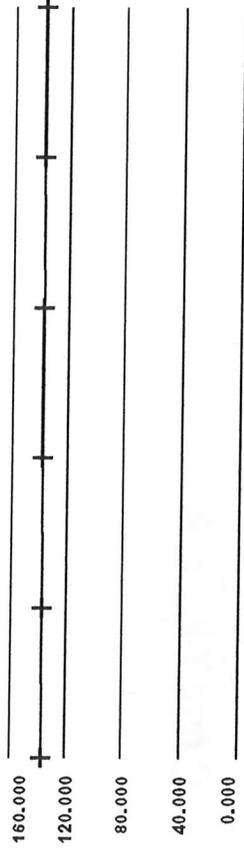
**\$138,093.97**

**FOR YOUR INFORMATION**

The wire fee will be increased from \$15 to \$25 effective February 1, 2014

**CHANGE IN VALUE OF YOUR PORTFOLIO**

\$ thousands



*Change In Value Of Your Portfolio information can be found in Miscellaneous Footnotes at the end of this statement.*

**CANTELLA & CO. INC.**

MN\_CEBBXDWBBGSPV\_BBBBB 20160729

Account carried with National Financial Services LLC, Member  
 NYSE, SIPC

**Statement for the Period July 1, 2016 to July 31, 2016**

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
 Account Number: A7T-809608



## Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$137,891.01	\$0.00
Additions and Withdrawals	\$0.00	\$136,000.00
Income	\$0.01	\$0.37
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Investment Value	\$202.95	\$2,093.60
<b>ENDING VALUE (AS OF 07/31/16)</b>	<b>\$138,093.97</b>	<b>\$138,093.97</b>
Total Accrued Interest	\$1,002.04	

**Ending Value with Accrued Interest**

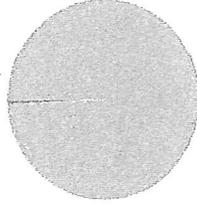
Refer to Miscellaneous Footnotes for more information on Change in Investment Value.

INCOME	Current Period	Year-to-Date
TAXABLE		\$0.37
Taxable Dividends	\$0.01	\$0.37
<b>TOTAL TAXABLE</b>	<b>\$0.01</b>	<b>\$0.37</b>
<b>TOTAL INCOME</b>	<b>\$0.01</b>	<b>\$0.37</b>

Taxable income is determined based on information available to NFS at the time the statement was prepared, and is subject to change. Final information on taxation of interest and dividends is available on Form 1099-Div, which is mailed in February of the subsequent year.

## ACCOUNT ALLOCATION

Money Markets 0.7%



CDs 99.3%

Asset Class	Percent	Prior Period	Current Period
Money Markets	0.7%	\$989.06	\$989.07
CDs	99.3	\$136,901.95	\$137,104.90
<b>TOTAL</b>	<b>100.0%</b>	<b>\$137,891.01</b>	<b>\$138,093.97</b>

Account Allocation shows the percentage that each asset class represents of your total account value. Account Allocation for equities, fixed income, and other categories may include mutual funds and may be net of short positions. NFS has made assumptions concerning how certain mutual funds are allocated. Closed-end mutual funds and Exchange Traded Products (ETPs) listed on an exchange may be included in the equity allocation. The chart may not reflect your actual portfolio allocation. Consult your broker/dealer prior to making investment decisions.



Statement for the Period July 1, 2016 to July 31, 2016

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
Account Number: A7T-809608



# Holdings

NFS-provided cost basis, realized gain (loss) and holding period information may not reflect all adjustments necessary for tax purposes. Please refer to Footnotes and Cost Basis Information at the end of this statement for more information.

For additional information regarding your holdings, please refer to the footnotes at the end of the statement.

## CASH AND CASH EQUIVALENTS - 0.72% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 07/31/16	Current Market Value	Estimated Annual Income
<b>Money Markets</b>					
FIDELITY GOVT MMKT CAPITAL RESERVES CL	FZAXX	989.07	\$1.00	\$989.07	
7 DAY YIELD .01%	CASH				
Dividend Option Reinvest					
Capital Gain Option Reinvest					
<b>Total Cash and Cash Equivalents</b>				<b>\$989.07</b>	

## HOLDINGS > FIXED INCOME - 99.28% of Total Account Value

For an explanation of fixed income pricing, please see the last page. Redemption schedule(s), bond rating(s), and other information are provided where available. If information does not appear regarding a particular investment, it is not available. The ratings on this statement are provided by Standard & Poor's and/or Moody's to rate the quality based on the respective rating agency's assessment. Ratings information from Standard & Poor's ("S&P") may not be reproduced. S&P credit ratings are statements of opinion and are not statements of fact or recommendations to purchase, hold, or sell securities, nor do they address the suitability of securities for investment purposes, and should not be relied on as investment advice. S&P does not guarantee the accuracy, completeness, timeliness or availability of any information, including ratings, and is not responsible for errors or omissions (negligent or otherwise). S&P gives no express or implied warranties, including but not limited to any warranties of merchantability or fitness for a particular purpose or use. S&P shall not be liable for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including lost income or profits and opportunity costs) in connection with any use of ratings.

Accrued Interest - Represents interest accumulated since the last coupon date on certain fixed income securities which may not yet have been paid by the issuer or received by NFS. There is no guarantee that the accrued interest will be paid by the issuer.

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 07/31/16	Estimated Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
<b>CDs</b>							

CANTELLA & CO. INC.

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Account carried with National Financial Services LLC, Member NYSE, SIPC

**Statement for the Period July 1, 2016 to July 31, 2016**

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
 Account Number: A71-809608



**HOLDINGS > FIXED INCOME** *continued*

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 07/31/16	Estimated Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
<p>Certificates of Deposit (CDs), including Market Indexed CDs and Market Linked CDs (collectively, MCDs) are generally shown at estimated market prices based upon a matrix or model pricing method that may not represent the actual price if sold prior to maturity. However, CDs and MCDs may be shown at face value for up to seven calendar days from date of issue if estimated market prices have not been received from a third party pricing vendor. The actual value of CDs and MCDs may be different from their purchase price. CDs and MCDs are subject to interest rate risk. The estimated market price reflected for MCDs may not be based on the actual closing value of the linked market index on the final maturity date and the market value of MCDs may not correspond directly to increases or decreases in the underlying linked market index. You may sell CDs or MCDs in the secondary market subject to market conditions. The secondary market for CDs and MCDs is generally illiquid. If sold prior to maturity, the value of MCDs may be less than the purchase amount or face value. The sale or redemption of any fixed income security prior to maturity may result in a substantial gain or loss, and an early withdrawal penalty may apply. Certain MCDs may only be redeemed on pre-specified liquidation dates and may have call features that allow the issuer to call the MCD prior to maturity. Certain Step Rate CDs are also subject to reinvestment risk if call provisions are exercised by the issuer and if a CD with a comparable rate is not available.</p>							
<p>See sales materials or contact your broker/dealer for additional information.</p>							
ALLY BK MIDVALE UTAH CD 1.450000%	02006LYD9 CASH	70,000	\$1,01434	\$71,003.80	\$1,015.00	\$70,005.65	
CPN PMT SEMI-ANNUAL							
1ST CPN DTE 08/11/2016							
ON AUG 11, FEB 11							
Next Interest Payable: 08/11/16							
Estimated Yield 1.43%							
Accrued Interest \$478.30							
Average Unit Cost \$1.00							
Adjusted Cost Basis						\$70,004.79	\$999.01
GOLDMAN SACHS BK USA NY CD 1.700000%	38148PAG2 CASH	65,000	\$1,01694	\$66,101.10	\$1,105.00	\$65,005.65	
CPN PMT SEMI-ANNUAL							
1ST CPN DTE 08/10/2016							
ON AUG 10, FEB 10							
Next Interest Payable: 08/10/16							
Estimated Yield 1.67%							
Accrued Interest \$523.74							
Average Unit Cost \$1.00							
Adjusted Cost Basis						\$65,005.00	\$1,096.10
<b>Total CDs</b>		<b>135,000</b>		<b>\$137,104.90</b>	<b>\$2,120.00</b>	<b>\$135,009.79</b>	<b>\$2,095.11</b>
<b>Total Fixed Income</b>		<b>135,000</b>		<b>\$137,104.90</b>	<b>\$2,120.00</b>	<b>\$135,009.79</b>	<b>\$2,095.11</b>
<b>Total Securities</b>				<b>\$137,104.90</b>	<b>\$2,120.00</b>	<b>\$135,009.79</b>	<b>\$2,095.11</b>

CANTELLA & CO. INC.

Account carried with National Financial Services LLC, Member NYSE, SIPC

MN\_CEBBXDZWBEGSPV\_BBBB 20160729



Statement for the Period July 1, 2016 to July 31, 2016  
 SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
 Account Number: A7T-809608



**HOLDINGS** *continued*

	Price on 07/31/16	Quantity	Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
<b>TOTAL PORTFOLIO VALUE</b>			\$138,093.97	\$2,120.00	\$135,009.79	\$2,095.11

**Activity**

**CORE FUND ACTIVITY**

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
07/29/16	CASH	REINVESTMENT	FIDELITY GOVT MMKT CAPITAL RESERVES CL REINVEST @ \$1.000	0.01	(\$0.01)
<b>TOTAL CORE FUND ACTIVITY</b>					<b>(\$0.01)</b>

**ACTIVITY > INCOME > TAXABLE INCOME**

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
<b>Taxable Dividends</b>					
07/29/16	CASH	DIVIDEND RECEIVED	FIDELITY GOVT MMKT CAPITAL RESERVES CL DIVIDEND RECEIVED		\$0.01
<b>Total Taxable Dividends</b>					<b>\$0.01</b>
<b>Total Taxable Income</b>					<b>\$0.01</b>
<b>TOTAL INCOME</b>					<b>\$0.01</b>

**CANTELLA & CO. INC.**

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Account carried with National Financial Services LLC, Member  
 NYSE, SIPC

Statement for the Period July 1, 2016 to July 31, 2016

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
Account Number: A7T-809608



## Footnotes and Cost Basis Information

Amortization, accretion and similar adjustments to cost basis have been provided for many fixed income securities (and some bond-like equities), however, they are not provided for certain types, such as short-term instruments, Unit Investment Trusts, foreign fixed income securities, or those that are subject to early prepayment of principal (pay downs). Where current year premium or acquisition premium amortization is provided, the prior years' cumulative amortization is reflected in the adjusted cost basis, but we cannot provide a breakdown or the total of such prior amortization amounts.

NFS is required to report certain cost basis and related information to the IRS on the Form 1099-B. Your official 1099-B forms for certain transactions will reflect which lots have been sold for tax purposes. To apply a specific identification cost basis method to 1099-B reporting, appropriate instructions must be on file with NFS or be received by NFS before the trade has settled. Absent such instructions, NFS determines cost basis at the time of sale based on its default methods of average cost for open-end mutual funds and first-in, first-out (FIFO) for all other (including ETFs) unless your broker dealer has elected to use another default method. NFS applies FIFO (or other disposal method, if applicable) based on its records, which may be different from yours. For transactions that are not subject to 1099-B cost basis reporting, you should refer to your trade confirmations and other applicable records to determine which lots were considered sold for tax purposes.

While NFS must meet IRS requirements with respect to certain information required to be reported to the IRS, NFS-provided cost basis, realized gain and loss, and holding period information may not reflect all adjustments necessary for your tax reporting purposes. NFS makes no warranties with respect to and specifically disclaims any liability arising out of a customer's use of, or any tax position taken in reliance upon, such information.

For investments in partnerships, NFS does not make any adjustments to cost basis information as the calculation of basis in such investments requires supplemental information from the partnership on its income and distributions during the period you held your investment. Partnerships usually provide this additional information on a Form K-1 issued by April 15th of the following year.

Consult your tax advisor for further information.

D - Adjusted cost basis reflects any cumulative original issue discount, premium, or acquisition premium, and it assumes such amounts were amortized by the taxpayer over the life of the security from acquisition date through disposition date. For securities still held, maturity date was used instead of disposition date. Premium amortization was calculated using the yield-to-maturity method. Acquisition premium was calculated using the ratable accrual method. If applicable, adjusted cost basis reflects market discount accretion which was calculated using the straight-line method and was recognized at disposition date. Gain/loss displayed for this transaction was based on cost basis as adjusted for premium and discount as stated above and does not reflect any losses disallowed because of wash sales (if applicable). The adjusted cost basis may not reflect all adjustments necessary for tax reporting purposes and may also not apply if you are using an alternative amortization calculation method. Refer to IRS Publication 550, Investment Income and Expenses, for additional information.

If a sale, redemption or other disposition involved multiple tax lots, the transaction's totals may have been calculated using a combination of adjusted and unadjusted cost basis information. For lots where adjusted cost basis and its associated gain/loss are known, that was used, otherwise "regular" unadjusted cost basis and its associated gain/loss was used.

## Miscellaneous Footnotes

CHANGE IN VALUE OF YOUR PORTFOLIO is the change in market value of your portfolio assets over the time period shown. The portfolio assets include the market value of all the securities in the account, plus insurance and annuity assets if applicable. The time frame of the graph is from account opening or September 2011, whichever is later, to the current period. Please note that large increases and/or declines in the change in the value of the portfolio can be due to additions, distribution and/or performance.

CHANGE IN INVESTMENT VALUE is the difference between the prior period and current period values which includes the difference between securities that were bought, sold and redeemed during this time period as well as any activity that occurred such as additions and withdrawals, securities transferred, income, expenses, and other activity. This does not reflect activity related to assets in which National Financial is not the custodian (e.g. Insurance and Annuities, Assets Held Away and Other Assets Held Away).

CANTELLA & CO. INC.

MN\_CEBBXDWBBBSPV\_BBBBB 20160729

Account carried with National Financial Services LLC, Member  
NYSE, SIPC



Statement for the Period July 1, 2016 to July 31, 2016

SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn  
Account Number: A7T-809608



## Miscellaneous Footnotes

*continued*

**CALLABLE SECURITIES LOTTERY** - When street name or bearer securities held for you are subject to a partial call or partial redemption by the issuer, NFS may or may not receive an allocation of called/redeemed securities by the issuer, transfer agent and/or depository. If NFS is allocated a portion of the called/redeemed securities, NFS utilizes an impartial lottery allocation system, in accordance with applicable rules, that randomly selects the securities within customer accounts that will be called/redeemed. NFS' allocations are not made on a pro rata basis and it is possible for you to receive a full or partial allocation, or no allocation. You have the right to withdraw uncalled fully paid securities at any time prior to the cutoff date and time established by the issuer, transfer agent and/or depository with respect to the partial call, and also to withdraw excess margin securities provided your account is not subject to restriction under Regulation T or such withdrawal will not cause an undermargined condition.

**PRICING INFORMATION** - Prices displayed are obtained from sources that may include pricing vendors, broker/dealers who clear through NFS and/or other sources. Prices may not reflect current fair market value and/or may not be readily marketable or redeemable at the prices shown.

**FOREIGN EXCHANGE TRANSACTIONS** - Some transaction types necessitate a foreign currency exchange (FX) in order to settle. FX transactions may be effected by Fidelity Forex, Inc. on a principal basis. Fidelity Forex, Inc., an affiliate of NFS, may impose a commission or markup on the prevailing interbank market price, which may result in a higher price to you. Fidelity Forex, Inc. may share a portion of any FX commission or markup with NFS. More favorable rates may be available through third parties not affiliated with NFS. The rate applicable to any transaction involving an FX is available upon request through your broker-dealer.

**COST BASIS LEGISLATION** - New IRS Rules will require National Financial Services to report cost basis and holding period information for the sale of shares of open end Mutual Fund holdings purchased on or after January 1, 2012 on Form 1099-B. National Financial Services determines the cost basis for all shares of open end mutual funds using a default method of average cost. Alternatively, account owners or their brokers and advisors can instruct National Financial Services to determine the cost basis for shares of open end mutual funds by 1) setting up their non-retirement accounts with one of our eleven tax lot disposal methods available to investors or 2) identifying specific tax lots to sell at the time of a transaction. Contact your broker or advisor to learn more about the cost basis tracking of your holdings.

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**GLOSSARY Short Account Balances** - If you have sold securities under the short sale rule, we have, in accordance with regulations, segregated the proceeds from such transactions in your Short Account. Any market increases or decreases from the original sale price will be marked to the market and will be transferred to your Margin Account on a weekly basis. **Market Value** - The Total Market Value has been calculated out to 9 decimal places, however, the individual unit price is displayed in 5 decimal places. The Total Market Value represents prices obtained from various sources, may be impacted by the frequency in which such prices are reported and such prices are not guaranteed. Prices received from pricing vendors use a variety of techniques current market quotes, but when such quotes are not available the pricing vendors use a variety of techniques to estimate value. These estimates, particularly for **fixed income securities**, may be based on certain minimum principal amounts (e.g. \$1 million) and may not reflect all of the factors that affect the value of the security, including liquidity risk. The prices provided are not firm bids or offers. Certain securities may reflect "N/A" or "unavailable" where the price for such security is generally not available from a pricing source. The Market Value of a security, including those priced at par value, may differ from its purchase price and may not

**CUSTOMER SERVICE:** Please review your statement and report any discrepancies immediately. Inquiries or concerns regarding your brokerage account or the activity therein should be directed to your broker-dealer at the telephone number and address reflected on the front of this statement and National Financial Services LLC ("NFS") who carries your brokerage account and acts as your custodian for funds and securities that are deposited with NFS by you or your broker-dealer, or as a result of transactions NFS processes for your account, may also be contacted for statement discrepancies. NFS may be called at (800) 901-9942. Any oral communications regarding inaccuracies or discrepancies should be reconfirmed in writing to protect your rights, including those under the Securities Investor Protection Act ("SIPA"). When contacting either NFS or your broker-dealer, remember to include your entire brokerage account number to ensure a prompt reply. Please notify the service center or your broker-dealer promptly in writing of any change of address.

**ADDITIONAL INFORMATION Free credit balances ("FCB")** are funds payable to you on demand. FCB are subject to open commitments such as uncleared check deposits, and exclude proceeds from sales of certificated securities without delivery of the certificate. If your FCB is automatically transferred to a money market fund or to an FDIC insured bank account you use as your brokerage account's core position, you can liquidate the shares of the money market fund or bank balances at any time and have the proceeds remitted to you or held in your brokerage account subject to the terms and conditions of your account agreement. Interest on free credit balances awaiting reinvestment may be paid out at rates that may vary with current short-term money market rates and/or your brokerage account balances, set at the discretion of your broker-dealer and/or NFS. Required rule 10b-10(a) information not contained herein will be provided upon written request.

**Credit Adjustment Program.** Accountholders receiving payments in lieu of qualified dividends may not be eligible to receive credit adjustments intended to help cover additional associated federal tax burdens. NFS reserves the right to deny the adjustment to any accountholder and to amend or terminate the credit adjustment program.

**Options Customers.** Each transaction confirmation previously delivered to you contains full information about commissions and other charges. If you require further information, please contact your broker-dealer. Assignments of American and European-style options are allocated among customer short positions pursuant to a random allocation procedure, a description of which is available upon request. Short positions in American-style options are liable for assignment at any time. The writer of a European-style option is subject to exercise assignment only during the exercise period. You should advise your broker-dealer promptly of any material change in your investment objectives or financial situation. **Splits, Dividends, and Interest.** Expected stock split, next dividend payable, and next interest payable information has been provided by third parties and may be subject to change. Information for certain securities may be missing if not received from third parties in time for printing. NFS is not responsible for inaccurate, incomplete, or missing information. Please consult your broker-dealer for more information about expected stock split, next dividend payable, and next interest payable for certain securities.

**Equity Dividend Reinvestment Customers.** Shares credited to your brokerage account resulted from transactions effected as agent by either: 1) Your broker-dealer for your investment account, or 2) through the Depository Trust Company (DTC) dividend reinvestment program. For broker-dealer effected transactions, the time of the transactions, the exchange upon which these transactions occurred and the name of the person from whom the security was purchased will be furnished upon written request. NFS may have acted as market maker in effecting trades in "over-the-counter" securities.

**Retirement Contributions/Distributions.** A summary of retirement contributions/distributions is displayed for you in the activity summary section of your statement. **Income Reporting.** NFS reports earnings from investments in Traditional IRAs, Rollover IRAs, SEP-IRAs and Keoghs as tax-deferred income. Earnings from Roth IRAs are reported as tax-free income, since distributions may be tax-free after meeting the 5 year aging requirement and certain other conditions. A financial statement of NFS is available for your personal inspection at its office or a copy of it will be mailed to you upon your written request.

**Statement Mailing.** NFS will deliver statements by mail or, if applicable, notify you by e-mail of your statements availability, if you had transactions that affected your cash balances or security positions held in your account(s) during the last monthly reporting period. At a minimum, all brokerage customers will receive quarterly statements (at least four times per calendar year) as long as their accounts contain a cash or securities balance. **Loads and Fees.** In connection with (i) access to, purchase or redemption of, and/or maintenance of positions in mutual funds and other investment products ("funds") or (ii) platform infrastructure needed to support such funds,

closely reflect the value at which the security may be sold or purchased based on various market factors. Investment decisions should be made only after consulting your broker-dealer. **Estimated Yield ("EY")** and **Estimated Annual Income ("EAI")** - When available, the coupon rate of some fixed income securities is divided by the current market value of the fixed income security to create the EY figure and/or the current interest rate or most recently declared dividends for certain securities are annualized to create the EAI figure. EAI and EY are estimates, and the income and yield might be lower or higher. Estimates may include return of principal or capital gains, which would render them overstated. In addition, EAI is calculated for positions or accounts where dividends are reinvested and not paid as income. EY reflects only the income generated by an investment; not changes in prices which fluctuate. These figures are based on mathematical calculations of available data, and have been obtained from information providers believed to be reliable, but no assurance can be made as to accuracy. Since the interest and dividend rates are subject to change at any time, and may be affected by current and future economic, political and business conditions, they should not be relied on for making investment, trading decisions, or tax decisions.

some funds, or their investment affiliates, pay your introducing broker-dealer and/or NFS sales loads and 12b-1 fees described in the prospectus as well as additional compensation for shareholder services, platform infrastructure support and maintenance, and other programs. Additional information about the source(s) and amount(s) of compensation as well as other remuneration received by your introducing broker-dealer and/or NFS will be furnished to you upon written request. At time of purchase fund shares may be assigned a load, transaction fee or no transaction fee status. At time of sale, any fees applicable to your transaction will be assessed based on the status assigned to the shares at time of purchase. **Margin.** If you have applied for margin privileges and been approved, you may borrow money from NFS in exchange for pledging the assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on the value of securities in your margin account, which is identified on your statement. If you have a margin account, this is a combined statement of your margin account and special memorandum account other than your non-purpose margin accounts maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve Board. The permanent record of the separate account, as required by Regulation T, is available for your inspection upon request. **NYSE and FINRA.** All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange market and its clearing house, if any, where the transactions are executed, and of the New York Stock Exchange (NYSE) and of the Financial Industry Regulatory Authority ("FINRA"). The FINRA requires that we notify you in writing of the availability of an investor brochure that includes information describing FINRA Regulation's BrokerCheck Program ("Program"). To obtain a brochure or more information about the Program or FINRA Regulation, contact the FINRA Regulation BrokerCheck Program Hotline at (800) 289-9999 or access the FINRA's web site at [www.finra.org](http://www.finra.org). **FINRA Rule 4311** requires that your broker-dealer and NFS allocate between them certain functions regarding the administration of your brokerage account. The following is a summary of the allocation services performed by your broker-dealer and NFS. A more complete description is available upon request. **Your broker-dealer is responsible for:** (1) obtaining and verifying brokerage account information and documentation, (2) opening, approving and monitoring your brokerage account, (3) transmitting timely and accurate orders and other instructions to NFS with respect to your brokerage account, (4) determining the suitability of investment recommendations and advice, (5) operating, and supervising your brokerage account and its own activities in compliance with applicable laws and regulations including compliance with margin rules pertaining to your margin account, if applicable, and (6) maintaining required books and records for the services that it performs. **NFS shall, at the direction of your broker-dealer:** (1) execute, clear and settle transactions processed through NFS by your broker-dealer, (2) prepare and send transaction confirmations and periodic statements of your brokerage account (unless your broker-dealer has undertaken to do so). Certain securities pricing and descriptive information may be provided by your broker-dealer or obtained from third parties deemed to be reliable, however, this information has not been verified by NFS, (3) act as custodian for funds and securities received by NFS on your behalf, (4) follow the instructions of your broker-dealer with respect to transactions and the receipt and delivery of funds and securities for your brokerage account, and (5) extend margin credit for purchasing or carrying securities on margin. Your broker-dealer is responsible for ensuring that your brokerage account is in compliance with federal, industry and NFS margin rules, and for advising you of margin requirements. NFS shall maintain the required books and records for the services it performs. **Securities in accounts carried by NFS are protected in accordance with the Securities Investor Protection Corporation ("SIPC")** up to \$500,000. The \$500,000 total amount of SIPC protection is inclusive of up to \$250,000 protection for claims for cash, subject to periodic adjustments for inflation in accordance with terms of the SIPC statute and approval by SIPC's Board of Directors. NFS also has arranged for coverage above these limits. Neither coverage protects against a decline in the market value of securities, nor does either coverage extend to certain securities that are considered ineligible for coverage. For more details on SIPC, or to request a SIPC brochure, visit [www.sipc.org](http://www.sipc.org) or call 1-202-371-8300. Funds used to purchase or sweep to a bank deposit are SIPC protected until deposited to a Program Bank at which time funds may be eligible for FDIC insurance. Assets Held Away commodities/unregistered investment contracts, futures accounts, loaned securities and other investments may not be covered. Precious metals are not covered by SIPC protection. Mutual funds and/or other securities are not backed or guaranteed by any bank, nor are they insured by the FDIC and involve investment risk including possible loss of principal.

**End of Statement**

722239.2.0

Account carried with National Financial Services LLC, Member  
NYSE, SIPC

**CANTELLA & CO. INC.**

MN\_CEBBXDWZBBGSPV\_BBBB 20160729

10 ADMINISTRATION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
61000	Administration						
61000	Administration						
	111 BOD Stipend	0.00	0.00	6,000.00	6,000.00	6,000.00	%
	310 Phone and fax expense	499.08	499.08	0.00	0.00	-499.08	%
	320 Printing and reproduction	430.15	430.15	300.00	300.00	-130.15	143 %
	324 Professional Svcs- Consulting	0.00	0.00	4,800.00	4,800.00	4,800.00	%
	327 Professional svcs - Legal	48,640.69	48,640.69	166,500.00	166,500.00	117,859.31	29 %
	328 Insurance - prop and liability	22,068.60	22,068.60	24,000.00	24,000.00	1,931.40	92 %
	340 Meetings and conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	345 Mileage expense reimbursement	0.00	0.00	400.00	400.00	400.00	%
	375 Internet expenses	34.10	34.10	4,116.00	4,116.00	4,081.90	1 %
	376 Webpage- Upgrade/Maint	0.00	0.00	2,400.00	2,400.00	2,400.00	%
	385 Dues and subscriptions	0.00	0.00	5,130.00	5,130.00	5,130.00	%
	386 Education and training	0.00	0.00	4,800.00	4,800.00	4,800.00	%
	393 Advertising and public notices	0.00	0.00	400.00	400.00	400.00	%
	394 LAFCO Allocations	5,540.64	5,540.64	5,500.00	5,500.00	-40.64	101 %
	405 Software	0.00	0.00	5,100.00	5,100.00	5,100.00	%
	410 Office Supplies	298.37	298.37	5,200.00	5,200.00	4,901.63	6 %
	415 Office Equipment	0.00	0.00	6,500.00	6,500.00	6,500.00	%
	465 Cell phones, radios and pagers	140.00	140.00	1,680.00	1,680.00	1,540.00	8 %
	475 Computer supplies and upgrades	1,993.43	1,993.43	27,718.00	27,718.00	25,724.57	7 %
	715 Licenses, permits and fees	50.00	50.00	0.00	0.00	-50.00	%
	Account Total:	79,695.06	79,695.06	271,544.00	271,544.00	191,848.94	29 %
	Account Group Total:	79,695.06	79,695.06	271,544.00	271,544.00	191,848.94	29 %
	Fund Total:	79,695.06	79,695.06	271,544.00	271,544.00	191,848.94	29 %

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60000							
60505	Repairs & Maintenance - Infrastructure						
	353 Repairs & Maint- Infrastructure	0.00	0.00	387.00	387.00	387.00	%
	Account Total:	0.00	0.00	387.00	387.00	387.00	%
	Account Group Total:	0.00	0.00	387.00	387.00	387.00	%
62000	Fire						
62000	Fire						
	105 Salaries and Wages	3,585.63	3,585.63	57,684.00	57,684.00	54,098.37	6 %
	120 Workers' Compensation	0.00	0.00	7,474.00	7,474.00	7,474.00	%
	121 Physicals	255.00	255.00	1,600.00	1,600.00	1,345.00	16 %
	125 Volunteer firefighter stipends	12,850.26	12,850.26	88,562.00	88,562.00	75,711.74	15 %
	126 Strike Team Pay - VFF	0.00	0.00	37,523.00	37,523.00	37,523.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	20,623.00	20,623.00	20,623.00	%
	135 Payroll Tax - FICA	679.63	679.63	3,577.00	3,577.00	2,897.37	19 %
	140 Payroll Tax - Medicare	238.30	238.30	837.00	837.00	598.70	28 %
	155 Payroll Tax - SUI	643.14	643.14	558.00	558.00	-85.14	115 %
	160 Payroll Tax - ETT	16.48	16.48	58.00	58.00	41.52	28 %
	165 Payroll Tax - FUTA	742.89	742.89	42.00	42.00	-700.89	*** %
	205 Insurance - Health	69.33	69.33	1,080.00	1,080.00	1,010.67	6 %
	210 Insurance - Dental	5.47	5.47	250.00	250.00	244.53	2 %
	215 Insurance - Vision	0.86	0.86	375.00	375.00	374.14	%
	225 Retirement - PERS expense	59.48	59.48	650.00	650.00	590.52	9 %
	305 Operations and maintenance	896.72	896.72	2,000.00	2,000.00	1,103.28	45 %
	315 Postage, shipping and freight	51.28	51.28	625.00	625.00	573.72	8 %
	320 Printing and reproduction	0.00	0.00	100.00	100.00	100.00	%
	325 Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	335 Meals - Reimbursement	59.84	59.84	500.00	500.00	440.16	12 %
	340 Meetings and conferences	0.00	0.00	750.00	750.00	750.00	%
	345 Mileage expense reimbursement	0.00	0.00	350.00	350.00	350.00	%
	351 Repairs and maint - equip	39.60	39.60	1,500.00	1,500.00	1,460.40	3 %
	352 Repairs and maint - structures	5,933.00	5,933.00	350.00	350.00	-5,583.00	*** %
	354 Repairs and maint - vehicles	864.07	864.07	9,500.00	9,500.00	8,635.93	9 %
	370 Dispatch services	0.00	0.00	6,775.00	6,775.00	6,775.00	%
	380 Utilities - alarm service	0.00	0.00	285.00	285.00	285.00	%
	381 Utilities - electric	20.11	20.11	1,850.00	1,850.00	1,829.89	1 %
	382 Utilities - propane	0.00	0.00	250.00	250.00	250.00	%
	385 Dues and subscriptions	1,100.00	1,100.00	1,975.00	1,975.00	875.00	56 %
	386 Education and training	568.21	568.21	11,526.00	11,526.00	10,957.79	5 %
	387 Education and training: Training	0.00	0.00	2,976.00	2,976.00	2,976.00	%
	388 Education and training: CPR/FIRST AID	0.00	0.00	675.00	675.00	675.00	%
	393 Advertising and public notices	0.00	0.00	1,025.00	1,025.00	1,025.00	%
	395 Community Outreach	0.00	0.00	923.00	923.00	923.00	%
	440 Vehicle Replacement Fund	0.00	0.00	30,000.00	30,000.00	30,000.00	%
	450 EMS supplies	341.27	341.27	2,500.00	2,500.00	2,158.73	14 %
	455 Fire Safety Gear & Equipment	0.00	0.00	10,600.00	10,600.00	10,600.00	%
	470 Communication equipment	0.00	0.00	15,050.00	15,050.00	15,050.00	%
	485 Fuel expense	269.38	269.38	6,500.00	6,500.00	6,230.62	4 %
	490 Small tools and equipment	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	495 Uniform expense	0.00	0.00	4,610.00	4,610.00	4,610.00	%
	503 Weed Abatement Costs	0.00	0.00	2,810.00	2,810.00	2,810.00	%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 7 / 16

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	505 Fire Training Grounds	0.00	0.00	2,900.00	2,900.00	2,900.00	%
	710 County hazmat dues	2,000.00	2,000.00	2,000.00	2,000.00	0.00	100 %
	715 Licenses, permits and fees	0.00	0.00	350.00	350.00	350.00	%
	820 Fireworks Clean Up	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	905 Transfer out	0.00	0.00	16,775.00	16,775.00	16,775.00	%
	920 Credit Card Service Fees	0.00	0.00	300.00	300.00	300.00	%
	960 Property tax expense	0.00	0.00	735.00	735.00	735.00	%
	999 Fire Impact fees	0.00	0.00	10,000.00	10,000.00	10,000.00	%
	Account Total:	31,289.95	31,289.95	374,958.00	374,958.00	343,668.05	8 %
62500	Fire Hydrants						
	326 Professional svcs - Engineering	0.00	0.00	2,744.00	2,744.00	2,744.00	%
	Account Total:	0.00	0.00	2,744.00	2,744.00	2,744.00	%
	Account Group Total:	31,289.95	31,289.95	377,702.00	377,702.00	346,412.05	8 %
	Fund Total:	31,289.95	31,289.95	378,089.00	378,089.00	346,799.05	8 %

30 LIGHTING DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
63000 Lighting							
63000 Lighting							
	105 Salaries and Wages	279.67	279.67	10,699.00	10,699.00	10,419.33	3 %
	115 Payroll Expenses	0.00	0.00	450.00	450.00	450.00	%
	120 Workers' Compensation	0.00	0.00	750.00	750.00	750.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	2,477.00	2,477.00	2,477.00	%
	135 Payroll Tax - FICA	15.50	15.50	664.00	664.00	648.50	2 %
	140 Payroll Tax - Medicare	4.06	4.06	156.00	156.00	151.94	3 %
	155 Payroll Tax - SUI	0.00	0.00	97.00	97.00	97.00	%
	160 Payroll Tax - ETT	0.26	0.26	50.00	50.00	49.74	1 %
	165 Payroll Tax - FUTA	0.00	0.00	869.00	869.00	869.00	%
	205 Insurance - Health	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	210 Insurance - Dental	0.37	0.37	250.00	250.00	249.63	%
	215 Insurance - Vision	0.06	0.06	175.00	175.00	174.94	%
	225 Retirement - PERS expense	1.90	1.90	975.00	975.00	973.10	%
	305 Operations and maintenance	0.00	0.00	3,700.00	3,700.00	3,700.00	%
	320 Printing and reproduction	0.00	0.00	75.00	75.00	75.00	%
	325 Professional svcs - Accounting	0.00	0.00	750.00	750.00	750.00	%
	340 Meetings and conferences	0.00	0.00	300.00	300.00	300.00	%
	351 Repairs and maint - equip	0.00	0.00	500.00	500.00	500.00	%
	353 Repairs & Maint- Infrastructure	0.00	0.00	500.00	500.00	500.00	%
	381 Utilities - electric	1,288.62	1,288.62	18,000.00	18,000.00	16,711.38	7 %
	440 Vehicle Replacement Fund	0.00	0.00	10,000.00	10,000.00	10,000.00	%
	490 Small tools and equipment	0.00	0.00	500.00	500.00	500.00	%
	500 Capital Outlay	0.00	0.00	12,500.00	12,500.00	12,500.00	%
	905 Transfer out	0.00	0.00	3,050.00	3,050.00	3,050.00	%
	Account Total:	1,590.44	1,590.44	68,987.00	68,987.00	67,396.56	2 %
	Account Group Total:	1,590.44	1,590.44	68,987.00	68,987.00	67,396.56	2 %
	Fund Total:	1,590.44	1,590.44	68,987.00	68,987.00	67,396.56	2 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
64000	Sanitary						
64000	Sanitary						
	105 Salaries and Wages	11,357.68	11,357.68	109,900.00	109,900.00	98,542.32	10 %
	120 Workers' Compensation	0.00	0.00	6,750.00	6,750.00	6,750.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	27,792.00	27,792.00	27,792.00	%
	135 Payroll Tax - FICA	326.12	326.12	5,235.00	5,235.00	4,908.88	6 %
	140 Payroll Tax - Medicare	164.12	164.12	2,061.00	2,061.00	1,896.88	8 %
	155 Payroll Tax - SUI	19.38	19.38	783.00	783.00	763.62	2 %
	160 Payroll Tax - ETT	11.35	11.35	9,018.00	9,018.00	9,006.65	%
	165 Payroll Tax - FUTA	21.54	21.54	2,780.00	2,780.00	2,758.46	1 %
	205 Insurance - Health	681.93	681.93	5,150.00	5,150.00	4,468.07	13 %
	210 Insurance - Dental	56.85	56.85	990.00	990.00	933.15	6 %
	215 Insurance - Vision	9.03	9.03	300.00	300.00	290.97	3 %
	225 Retirement - PERS expense	629.68	629.68	7,795.00	7,795.00	7,165.32	8 %
	305 Operations and maintenance	498.24	498.24	3,500.00	3,500.00	3,001.76	14 %
	315 Postage, shipping and freight	230.76	230.76	2,108.00	2,108.00	1,877.24	11 %
	320 Printing and reproduction	0.00	0.00	400.00	400.00	400.00	%
	324 Professional Svcs- Consulting	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	325 Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	326 Professional svcs - Engineering	91.00	91.00	3,000.00	3,000.00	2,909.00	3 %
	340 Meetings and conferences	0.00	0.00	500.00	500.00	500.00	%
	345 Mileage expense reimbursement	0.00	0.00	200.00	200.00	200.00	%
	351 Repairs and maint - equip	14,701.86	14,701.86	7,000.00	7,000.00	-7,701.86	210 %
	352 Repairs and maint - structures	0.00	0.00	925.00	925.00	925.00	%
	353 Repairs & Maint- Infrastructure	0.00	0.00	3,700.00	3,700.00	3,700.00	%
	354 Repairs and maint - vehicles	365.75	365.75	1,500.00	1,500.00	1,134.25	24 %
	355 WW - Testing & Supplies	0.00	0.00	3,750.00	3,750.00	3,750.00	%
	380 Utilities - alarm service	36.00	36.00	1,125.00	1,125.00	1,089.00	3 %
	381 Utilities - electric	5,527.06	5,527.06	57,950.00	57,950.00	52,422.94	10 %
	382 Utilities - propane	0.00	0.00	350.00	350.00	350.00	%
	383 Utilities - trash	47.74	47.74	625.00	625.00	577.26	8 %
	385 Dues and subscriptions	0.00	0.00	1,850.00	1,850.00	1,850.00	%
	386 Education and training	0.00	0.00	1,250.00	1,250.00	1,250.00	%
	393 Advertising and public notices	0.00	0.00	100.00	100.00	100.00	%
	420 Equipt. & Supplies	0.00	0.00	2,800.00	2,800.00	2,800.00	%
	459 Scada	107.50	107.50	1,000.00	1,000.00	892.50	11 %
	470 Communication equipment	0.00	0.00	525.00	525.00	525.00	%
	485 Fuel expense	628.54	628.54	3,175.00	3,175.00	2,546.46	20 %
	490 Small tools and equipment	0.00	0.00	675.00	675.00	675.00	%
	495 Uniform expense	0.00	0.00	550.00	550.00	550.00	%
	553 Manholes and Valve Raising	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	570 Repairs, Maint. and Video Sewer Lines	0.00	0.00	9,975.00	9,975.00	9,975.00	%
	582 WWTP Plant Maintenance	2,822.30	2,822.30	9,000.00	9,000.00	6,177.70	31 %
	585 Sludge Removal Project	164.75	164.75	1,250.00	1,250.00	1,085.25	13 %
	705 Waste Discharge Fees/Permits	0.00	0.00	25,000.00	25,000.00	25,000.00	%
	715 Licenses, permits and fees	916.50	916.50	2,500.00	2,500.00	1,583.50	37 %
	805 Refundable Water & Hydrant Dep	27.92	27.92	50.00	50.00	22.08	56 %
	905 Transfer out	0.00	0.00	40,667.00	40,667.00	40,667.00	%
	920 Credit Card Service Fees	0.00	0.00	350.00	350.00	350.00	%
	960 Property tax expense	0.00	0.00	150.00	150.00	150.00	%

08/05/16  
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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 7 / 16

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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Account Total:	39,443.60	39,443.60	371,554.00	371,554.00	332,110.40	11 %
	Account Group Total:	39,443.60	39,443.60	371,554.00	371,554.00	332,110.40	11 %
	Fund Total:	39,443.60	39,443.60	371,554.00	371,554.00	332,110.40	11 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60000							
60505	Repairs & Maintenance - Infrastructure						
353	Repairs & Maint- Infrastructure	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Group Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	%
61000	Administration						
61000	Administration						
380	Utilities - alarm service	0.00	0.00	825.00	825.00	825.00	%
	Account Total:	0.00	0.00	825.00	825.00	825.00	%
	Account Group Total:	0.00	0.00	825.00	825.00	825.00	%
62000	Fire						
62000	Fire						
315	Postage, shipping and freight	0.00	0.00	750.00	750.00	750.00	%
	Account Total:	0.00	0.00	750.00	750.00	750.00	%
	Account Group Total:	0.00	0.00	750.00	750.00	750.00	%
64000	Sanitary						
64000	Sanitary						
459	Scada	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	Account Total:	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	Account Group Total:	0.00	0.00	1,000.00	1,000.00	1,000.00	%
65000	Water						
65000	Water						
105	Salaries and Wages	11,163.40	11,163.40	109,900.00	109,900.00	98,736.60	10 %
110	Payroll tax expense	0.00	0.00	25,000.00	25,000.00	25,000.00	%
120	Workers' Compensation	0.00	0.00	6,750.00	6,750.00	6,750.00	%
130	Payroll Tax - Fed W/H	0.00	0.00	27,792.00	27,792.00	27,792.00	%
135	Payroll Tax - FICA	336.86	336.86	6,235.00	6,235.00	5,898.14	5 %
140	Payroll Tax - Medicare	161.34	161.34	2,062.00	2,062.00	1,900.66	8 %
155	Payroll Tax - SUI	19.39	19.39	883.00	883.00	863.61	2 %
160	Payroll Tax - ETT	11.17	11.17	11,000.00	11,000.00	10,988.83	%
165	Payroll Tax - FUTA	21.54	21.54	2,780.00	2,780.00	2,758.46	1 %
205	Insurance - Health	630.59	630.59	6,150.00	6,150.00	5,519.41	10 %
210	Insurance - Dental	54.15	54.15	930.00	930.00	875.85	6 %
215	Insurance - Vision	8.64	8.64	300.00	300.00	291.36	3 %
225	Retirement - PERS expense	587.54	587.54	8,755.00	8,755.00	8,167.46	7 %
305	Operations and maintenance	642.02	642.02	4,500.00	4,500.00	3,857.98	14 %
315	Postage, shipping and freight	230.75	230.75	2,108.00	2,108.00	1,877.25	11 %
320	Printing and reproduction	0.00	0.00	575.00	575.00	575.00	%
325	Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
326	Professional svcs - Engineering	91.00	91.00	3,500.00	3,500.00	3,409.00	3 %
340	Meetings and conferences	0.00	0.00	750.00	750.00	750.00	%
345	Mileage expense reimbursement	0.00	0.00	300.00	300.00	300.00	%
351	Repairs and maint - equip	0.00	0.00	2,000.00	2,000.00	2,000.00	%
352	Repairs and maint - structures	0.00	0.00	1,000.00	1,000.00	1,000.00	%
353	Repairs & Maint- Infrastructure	272.36	272.36	8,000.00	8,000.00	7,727.64	3 %
354	Repairs and maint - vehicles	365.75	365.75	1,500.00	1,500.00	1,134.25	24 %
356	Testing & Supplies-Well #3	413.58	413.58	2,000.00	2,000.00	1,586.42	21 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
357	Testing & Supplies-Well #4	416.59	416.59	2,000.00	2,000.00	1,583.41	21 %
358	Testing & Supplies-SLT Well	413.00	413.00	5,000.00	5,000.00	4,587.00	8 %
359	Testing & Supplies-Other	1,329.00	1,329.00	7,800.00	7,800.00	6,471.00	17 %
362	Cross-Connection Control Srvcs.	187.10	187.10	1,200.00	1,200.00	1,012.90	16 %
380	Utilities - alarm service	66.00	66.00	1,125.00	1,125.00	1,059.00	6 %
381	Utilities - electric	3,067.62	3,067.62	31,000.00	31,000.00	27,932.38	10 %
382	Utilities - propane	0.00	0.00	350.00	350.00	350.00	%
383	Utilities - trash	47.73	47.73	650.00	650.00	602.27	7 %
385	Dues and subscriptions	0.00	0.00	6,875.00	6,875.00	6,875.00	%
386	Education and training	0.00	0.00	2,050.00	2,050.00	2,050.00	%
393	Advertising and public notices	0.00	0.00	210.00	210.00	210.00	%
420	Equipt. & Supplies	0.00	0.00	8,000.00	8,000.00	8,000.00	%
459	Scada	107.50	107.50	1,000.00	1,000.00	892.50	11 %
470	Communication equipment	0.00	0.00	100.00	100.00	100.00	%
480	Chemicals	0.00	0.00	6,550.00	6,550.00	6,550.00	%
481	Chemicals- Well #3	185.30	185.30	2,500.00	2,500.00	2,314.70	7 %
482	Chemicals-Well #4	975.26	975.26	2,500.00	2,500.00	1,524.74	39 %
483	Chemicals-SLT Well	344.13	344.13	1,550.00	1,550.00	1,205.87	22 %
485	Fuel expense	0.00	0.00	3,200.00	3,200.00	3,200.00	%
490	Small tools and equipment	0.00	0.00	500.00	500.00	500.00	%
495	Uniform expense	0.00	0.00	550.00	550.00	550.00	%
520	Water Main Valves Replacement	0.00	0.00	4,250.00	4,250.00	4,250.00	%
525	Water meter replacement	3,421.34	3,421.34	23,000.00	23,000.00	19,578.66	15 %
535	Water Lines Repairs	0.00	0.00	3,000.00	3,000.00	3,000.00	%
553	Manholes and Valve Raising	0.00	0.00	1,200.00	1,200.00	1,200.00	%
605	USDA Loan Payment	0.00	0.00	47,000.00	47,000.00	47,000.00	%
715	Licenses, permits and fees	926.49	926.49	7,500.00	7,500.00	6,573.51	12 %
905	Transfer out	0.00	0.00	40,667.00	40,667.00	40,667.00	%
920	Credit Card Service Fees	0.00	0.00	250.00	250.00	250.00	%
960	Property tax expense	0.00	0.00	100.00	100.00	100.00	%
	Account Total:	26,497.14	26,497.14	448,947.00	448,947.00	422,449.86	6 %
	Account Group Total:	26,497.14	26,497.14	448,947.00	448,947.00	422,449.86	6 %
	Fund Total:	26,497.14	26,497.14	454,522.00	454,522.00	428,024.86	6 %

60 SOLID WASTE DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
66000 SOLID WASTE							
66000 SOLID WASTE							
	110 Payroll tax expense	0.00	0.00	4,436.00	4,436.00	4,436.00	%
	305 Operations and maintenance	0.00	0.00	1,408.00	1,408.00	1,408.00	%
	325 Professional svcs - Accounting	0.00	0.00	1,515.00	1,515.00	1,515.00	%
	386 Education and training	0.00	0.00	250.00	250.00	250.00	%
	393 Advertising and public notices	0.00	0.00	250.00	250.00	250.00	%
	395 Community Outreach	0.00	0.00	275.00	275.00	275.00	%
	Account Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Account Group Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Fund Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Grand Total:	178,516.19	178,516.19	1,552,830.00	1,552,830.00	1,374,313.81	11 %

						% of Revenue
Fund	Account	Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	Received %
10 ADMINISTRATION DEPARTMENT						
46020	Transfer In -Fire (16.5%)	0.00	0.00	47,300.00	47,300.00	0 %
46030	Transfer In -Lighting (3%)	0.00	0.00	8,045.00	8,045.00	0 %
46040	Transfer In -Sewer (40%)	0.00	0.00	107,266.00	107,266.00	0 %
46050	Transfer In -Water (40%)	0.00	0.00	114,666.00	114,666.00	0 %
46060	Transfer In- Solid Waste (0.5%)	0.00	0.00	1,341.00	1,341.00	0 %
	Fund Total:	0.00	0.00	278,618.00	278,618.00	0 %
20 FIRE PROTECTION DEPARTMENT						
40220	Weed Abatement Fees	0.00	0.00	450.00	450.00	0 %
40300	Fireworks Permit Fees	0.00	0.00	800.00	800.00	0 %
40420	Ambulance Reimbursement	0.00	0.00	3,200.00	3,200.00	0 %
40440	CDBG Grant	0.00	0.00	105,000.00	105,000.00	0 %
43000	Property Taxes Collected	3,338.52	3,338.52	304,291.00	300,952.48	1 %
	Fund Total:	3,338.52	3,338.52	413,741.00	410,402.48	1 %
30 LIGHTING DEPARTMENT						
43000	Property Taxes Collected	917.14	917.14	77,486.00	76,568.86	1 %
	Fund Total:	917.14	917.14	77,486.00	76,568.86	1 %
40 WASTEWATER/SANITARY DEPARTMENT						
40900	Wastewater Sales	28,178.47	28,178.47	333,976.00	305,797.53	8 %
40910	Wastewater Late Charges	536.59	536.59	3,000.00	2,463.41	18 %
43000	Property Taxes Collected	516.68	516.68	46,502.00	45,985.32	1 %
	Fund Total:	29,231.74	29,231.74	383,478.00	354,246.26	8 %
50 WATER DEPARTMENT						
41000	Water Sales	34,047.91	34,047.91	330,117.00	296,069.09	10 %
41001	Water Connection Fees	2,250.00	2,250.00	10.00	-2,240.00	*** %
41005	Water Late Charges	1,675.72	1,675.72	100.00	-1,575.72	*** %
41010	Water Meter Fees	47,450.00	47,450.00	4,500.00	-42,950.00	*** %
46010	Transfer In	0.00	0.00	23,000.00	23,000.00	0 %
46152	Recycling	125.00	125.00	250.00	125.00	50 %
46153	Plan Check Fees	0.00	0.00	2,060.00	2,060.00	0 %
46155	Will Serve Processing Fees	0.00	0.00	515.00	515.00	0 %
	Fund Total:	85,548.63	85,548.63	360,552.00	275,003.37	24 %
60 SOLID WASTE DEPARTMENT						
46005	Franchise Fees	2,752.55	2,752.55	28,714.00	25,961.45	10 %

08/05/16  
10:26:00

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget vs. Actual Query  
For the Accounting Period: 7 / 16

Page: 2 of 2  
Report ID: B110A

		% of Revenue				
Fund	Account	Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	Received %
	Fund Total:	2,752.55	2,752.55	28,714.00	25,961.45	10 %
	Grand Total:	121,788.58	121,788.58	1,542,589.00	1,420,800.42	8 %



## San Miguel Community Services District Board of Directors

### Staff Report

August 26, 2016

**AGENDA ITEM: XI. 17**

**SUBJECT:** Consider and approve replacement of the water line on K Street between 12<sup>th</sup> and 13<sup>th</sup> and relocate 1 fire hydrant on L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets.

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#### **STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve \$25,200 from Water Capital Reserve to replace the water line between 12<sup>th</sup> and 13<sup>th</sup> on K Street and relocate 1 fire hydrant on L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets.

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#### **BACKGROUND:**

During previous Board meetings plans were discussed by the County of San Luis Obispo to abandon K Street and redevelop the San Miguel Park. In these discussions and subsequent budget meetings, the Board was advised that there may be some utility relocation costs that would be need to be done which would be the District's responsibility.

**There are essentially two main aspects of the proposed San Miguel Park redevelopment.**

**The first part** is the widening and improvement of L Street between 13<sup>th</sup> and 14<sup>th</sup> streets. In this first part of this project the District will be required to relocate 1 fire hydrant and adjust 2 water meters on L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets. This work is proposed to be done by District Utility Department at an estimated cost of \$4,000 (materials, equipment and labor). The work for this phase would be completed in a two week window that will be provided for within the county contract. This window is adequate for the proposed work which should take two to three days to complete.

District staff has worked with County Public Works and their engineers to reduce the overall impact of the proposed retaining wall and sidewalk on district facilities. Originally the District would have been responsible for lowering a section of water main, relocating two fire hydrants, and two water meters.

Through the ability of County personnel and the District to work together on this issue we were able to reduce what started out at approximately 13-15 thousand dollars down to \$4,000. In general the work in phase 1 is as follows.

#### Hydrant relocation

Remove the existing hydrant and lateral back to the main at 14<sup>th</sup> and L street. Remove and relocate the hydrant valve and reinstall new pipe and fitting with the existing hydrant in the new alignment. (Materials - \$1250, Equipment - \$580);

#### Water meter adjustment/ relocation

Remove existing water meters and adjust or relocate two meters to grade after the new retaining wall is installed (Materials - \$150);

**The second part** of this project is the abandonment of K Street between 12<sup>th</sup> and 13<sup>th</sup> with the redevelopment of the street into park area. This part can only start, once the L Street improvements are completed.

In this second part, the District is proposing to replace and upgrade the water line between 12<sup>th</sup> and 13<sup>th</sup> on K Street. This line is part of the overall replacement plan for lines in this area and will increase the overall water flow and water availability throughout the area.

District has already has issues with this line in the adjacent blocks, so this block would be scheduled for replacement in the coming years regardless, of the timing for the County's project. This work being done now allows District to reduce our cost by not having to replace any new street improvements.

In this phase, we are proposing to replace approximately 500 linear feet of water main with new 8" PVC main. This new main would be installed in the new alignment laid out when the District installed the new main from 13<sup>th</sup> street to 16<sup>th</sup> street as part of the water tank project.

Once the new main is installed and tested, the old main would be abandoned in place. The proposed work would start approximately 2-3 weeks prior to the county beginning work on the park and would allow us to avoid repaving cost as much as possible. This replacement work is proposed to be done by District staff at an estimated cost of \$35,000 (materials, equipment and labor). (Approximately \$70 per lineal foot)

The work in phase 2 is as follows:

Relocation of water line—Install, in a new alignment, approximately 550 linear feet of 8" C900 PVC water main. Abandon the existing water main, and reconnect existing services. (Materials - \$17,000, Equipment - \$5,750).

The Utility Department is, and will remain in close coordination with the county park planner, County Public Works management, and construction management(when they are identified) to assure all parties are adequately coordinated. Close coordination is expected result in all parties following a work schedule limiting or avoiding added expenses. Also insures the County adheres to their original verbal agreements as to what the District will be required to do. The County is tentatively scheduled to start construction on the L Street improvements November 1<sup>st</sup> 2016 and begin work on the Park redevelopment in early February 2017.

Staff is seeking funding approval now, so when a schedule is firmed up, or advanced, District work can begin without delay. We can order needed materials and rent equipment without delay once a final schedule is provided by the County.

It is important to understand that the costs for these relocations are not costs that would be “picked up” by County because the District is essentially using County rights of way as a utility provider. Because we do not have written easements for the majority of the water and sewer lines in the district, they instead fall under a Utility Reservation. This means that we are bound by law to relocate our facilities when requested by the County, without their financial assistance. If these lines were within a written utility easement the county would be responsible for mitigating the impact to our facilities relating to their project.

Through the years the District has had its share of differences with the County over County Projects. However, for this project, the County Staff and their Engineers have been willing to work with the District to reduce the overall cost to the District.

**FISCAL IMPACT:**

Estimated cost for the entire project, both phases, to be completed by district staff, is \$25,200 from Water Capital reserve as recommended by Finance & Budget Committee at its August meeting.

PREPARED BY:

*Kelly Dodds*

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Kelly Dodds, Utility Supervisor

APPROVED BY:

*Darrell Gentry*

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Darrell W. Gentry, General Manager

Attachments:

- 1. RESOLUTION No. 2016-29**



## RESOLUTION NO. 2016-29

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING A \$25,200 APPROPRIATION FROM WATER CAPITAL RESERVE FUNDS**

**WHEREAS**, the Board of Directors (“Board”) of the San Miguel Community Services District (“District”) recognizes need to maintain its water, sewer and fire protection systems throughout the District in locations that are often in public right-of-ways wherever possible and operate District facilities in a manner that minimizes conflicts with those locations, and

**WHEREAS**, the Board has been advised by the County of San Luis Obispo of its intended rehabilitation plans for the K Street County Park and the closure of L Street between 13<sup>th</sup> and 14<sup>th</sup> Streets, and

**WHEREAS**, the Board has determined that District water system and fire protection facilities will be negatively impacted by the planned County Park rehabilitation work unless relocated or replaced to avoid conflicts with normal operations of said water system and fire protection facilities, and

**WHEREAS**, the Board has also determined that a Categorical Exemption, Class 2 Replacement and reconstruction of Existing Utility Facilities pursuant to the provisions of the California Environmental Quality Act (CEQA) is appropriate for the planned replacement and relocation components of the planned project.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the San Miguel Community Services District hereby authorizes the appropriation of \$25,200 for following purposes:

1. To replace an existing water distribution line on K Street between 12<sup>th</sup> and 13<sup>th</sup> Streets, and
2. To relocate a hydrant on L Street located between 13<sup>th</sup> and 14<sup>th</sup> Streets.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Community Services District at a regular meeting held on this 268<sup>th</sup> day of August 2016, by the following roll call vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**

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John Green, President  
San Miguel Community Services District  
Board of Directors

**ATTEST:**

**APPROVED AS TO FORM:**

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Darrell W. Gentry,  
General Manager and  
Secretary to the Board

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Doug White, District General Counsel



## San Miguel Community Services District Board of Directors

### Staff Report

August 26, 2016

**AGENDA ITEM: XI. 18**

**SUBJECT: Review and approve Change Order #1 for the installation of backup floats at the wastewater treatment plant wet well in the amount of \$2,869.**

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#### **STAFF RECOMMENDATION:**

Review and approve Change order #1 to install a replacement backup float system in the wet well at the wastewater treatment plant.

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#### **BACKGROUND:**

During the recent upgrade and installation to SCADA system, it was determined that original specifications did not include an upgrade to backup float system installed in 2001 which was not actually working.

While TESCO was on site for the conversion, they tested and reconfigured the floats in an attempt to get them to work. However, the original backup floats were not designed correctly, they were installed after a telemetry system was installed by TESCO in 2001 and from what we know now they were never fully integrated.

The purpose of the backup floats is in the event of a complete failure of either the SCADA controls or a failure of the transducer unit. The floats, although integrated to SCADA for alarm alerts, would be a stand-alone level controls for the wet well. This float system is to provide a safeguard against possible overflows or spills which could potentially lead permit discharge violation fines being imposed by Water Control Board. This float system was not identified in the SCADA RFP because Staff was not aware that there was an issue or could be an issue.

The TESCO technician was able to put together a temporary float control using spare parts that we and he had while he was here. The temporary control was installed only as a temporary fix to make sure we didn't have a spill from a failure of the transducer while we got approval for the permanent replacement.

(continued on next page)

**Fiscal Impact:**

There is a fiscal impact of \$2,869 for this change order that is more the approved allotment for the TESCO contract. Wastewater Capital Reserve funds should be appropriated for Change Order request by the Board. This request was reviewed by Finance & Budget Committee with a recommendation that the Board approve the requested Change Order as presented.

**Staff Recommendation:**

Staff recommends that the Committee recommend that the Board approve Change Order #1 with TESCO for the installation of a replacement Float system at a cost of \$2,869 to be paid from the FY 2015-16 Wastewater Fund-Capital Reserve.

This item was reviewed and approved by the Finance and Budget committee July 6 2016.

PREPARED BY:

*Kelly Dodds*

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Kelly Dodds, Utility Supervisor

APPROVED BY:

*Darrell Gentry*

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Darrell W. Gentry, General Manager

To: San Miguel Community Service District  
 Attn: Kelly Dodds  
 Re: San Miguel Community Service District  
 SCADA Upgrade

Quote Date: 6/13/2016  
 Quote No.: COQ1  
 Project No.: T-45073

Dear Kelly:

Thank you for your continued interest in TESCO products, services, and solutions. We are pleased to quote the following scope of work pertaining to the above-referenced project. Only the materials/services listed in the scope below.

### Scope of Supply

Item	Qty	Description	
1	Lot	<b>Control Panel Modifications</b> to include: <ul style="list-style-type: none"> <li>▪ Supply and Installation of One-(1) Intrinsically Safe Relay 'ISR'</li> <li>▪ Supply and Installation of Nameplates, Terminal Blocks and Relays as Required</li> </ul>	<b>\$595.00</b>
2	2	<b>Float Switches (60 FT Cable with Weight)</b>	<b>\$479.00</b>
3	Lot	<b>Professional Services:</b> <ul style="list-style-type: none"> <li>▪ Engineering (Update Bill of Materials &amp; Wiring Diagrams)               <ul style="list-style-type: none"> <li>▪ <b>3 Hours @ \$185.00 Per Hour = \$555.00</b></li> </ul> </li> <li>▪ Field Service – Installation Verification, Instrument Calibrations, Field Testing, and Start-Up               <ul style="list-style-type: none"> <li>▪ <b>8 Hours @ \$155.00 Per Hour = \$1240.00</b></li> </ul> </li> </ul>	
<b>TOTAL (including applicable sales tax):</b>			<b>\$2,869.00</b>

### Clarifications

- Unless otherwise stated above, quote is to **furnish only** and does not include trade labor/electrical installation services or field wire terminations.
- Unless otherwise stated above, the following is **not** included within this quotation:
  - Conduit, field wire, tubing, or basic trade installation materials (brackets, screws, bolts, j-box, stanchions, pull-box, etc.)
  - Instrumentation mounting components, brackets, stanchions, sunshields, etc.
  - Local control stations and/or field mounted disconnects.
  - Instrumentation, devices, components, or equipment not defined by the above quotation.
  - Fiber optic patch panels, cable, splicing or terminations.
  - Any 3<sup>rd</sup> party independent testing, harmonic testing/analysis, power coordination study, or Arc-Flash Hazard Analysis (AFHA) study.
  - Interconnection or loop diagrams for equipment not furnished by TESCO.

## Terms and Conditions

- Quote is firm for 30 days unless otherwise stated.
- Delivery: To be scheduled based upon field service availability & completion of engineering updates.
- Unless otherwise stated above, price does not include any sales tax, use tax, or applicable fees; please apply any taxes and/or fees as appropriate. Please note that all invoices will include sales tax where applicable.
- TESCO price is FOB factory, full freight allowed.
- TESCO warranties against defect in design workmanship and materials for a period of one year from date of installation, and does not exceed 18 months from the date of shipment from the factory.
- TESCO carries liability insurance, with full workman's compensation coverage.
- Terms are net 30 days on approved credit accounts.
- Interest will be applied to all past due invoices.
- All merchandise sold is subject to lien laws.
- Final retention to be paid within 10 days after the project notice of completion.

Please feel free to contact us at (916) 395-8800 to discuss any questions or comments you may have regarding this quotation.

Sincerely,

TESCO CONTROLS, INC.

Tim Fassio  
tfassio@tescocontrols.com



## San Miguel Community Services District

### BOARD OF DIRECTORS Staff Report

August 26, 2016

AGENDA ITEM: XI.19

**SUBJECT:** Plan for reactivating the emergency warning siren at the old fire station.

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#### **STAFF RECOMMENDATION:**

Staff recommends that the Board review the plan and discuss the financial impact on the fire department to restore the siren system and the community notifications.

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#### **BACKGROUND:**

The Board requested the Fire to look into restoring the emergency siren outside the old fire station back in service. In the past, this siren was used to signal volunteer fire fighters in the community, when there was a fire emergency. The siren was taken out of service approximately 15 to 20 years ago. Modern technology and reverse 911 call system has made the fire emergency siren obsolete.

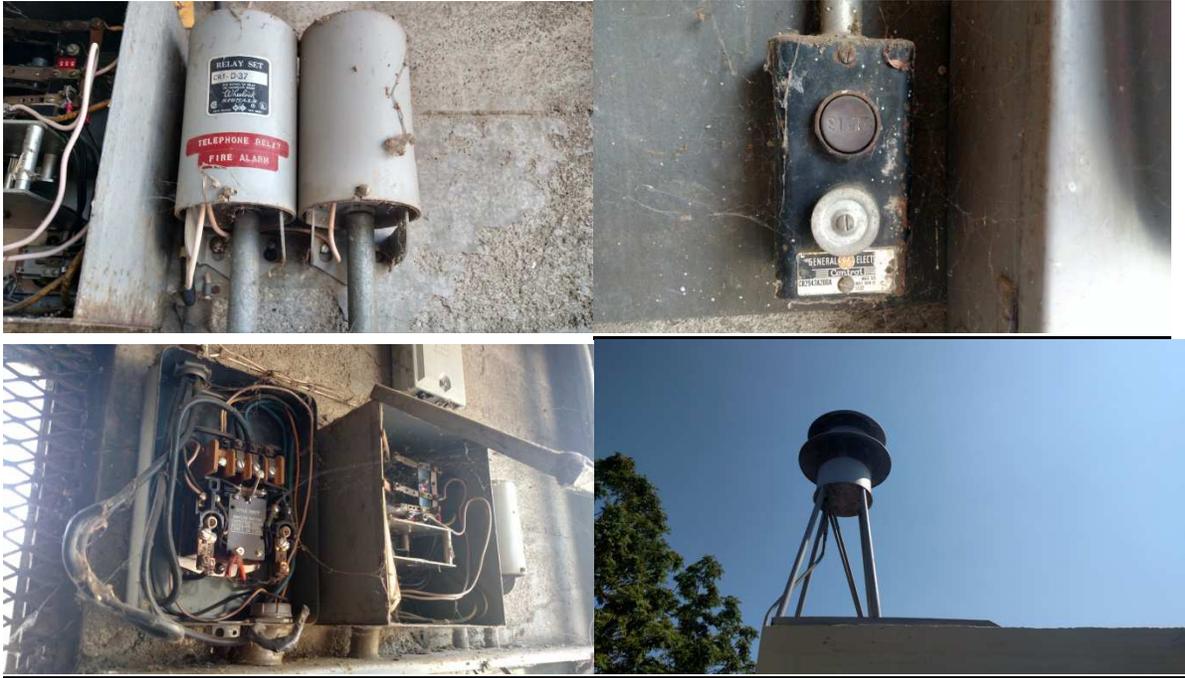
The only reason for fixing and placing the siren back in service would be solely for nostalgic purposes only. The siren was sounded daily at noon as a 30 second test and also was activated during a fire emergency for three minutes at a time until responders arrived to shut it down.

A chief consideration to be taken into account are the expenses of notifying the community and the County Office of Emergency Services about the purpose of the siren activation. There is also a consideration about the impact of the calls that might be anticipated from residents and others when this emergency fire siren was being tested. There is also anticipated to be an increase in 911 system calls from the public, who is unaware about the use of such devices either in a historical context as an alerting signal, or about the real practical purpose of calling in the volunteers to fire fighting duty, when such a siren is activated.

#### **FISCAL IMPACT:**

After a basic look at the system, it is clear that a professional electrician would have to evaluate the existing wiring and unit to determine what needs to be upgraded or replaced to make the system function properly. An estimate of cost would have to be made before a decision could be made on the restoration. Staff did a preliminary investigation and determined the following:

Roach Electric gave an estimate of \$85 hour to come and evaluate the system. It will take 1 to 2 hours. A new control panel for this type of siren will have a price range used \$550 to new \$1200+. This does not include installation costs.



PREPARED BY:  
*Rob Roberson*

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Rob Roberson, Fire Chief

APPROVED BY:  
*Darrell Gentry*

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Darrell W. Gentry, General Manager



## San Miguel Community Services District Board of Directors

### Staff Report

August 26, 2016

AGENDA ITEM: XI.20

**SUBJECT:** Review and Discuss approving **Resolution No. 2016-25** accepting and approving the Independent Auditor's report and Financial Statements for FY 2014-15

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**STAFF RECOMMENDATION:**

Approve **Resolution No. 2016-25** accepting and approving the Independent Auditor's report and Financial Statements for FY 2014-15.

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**BACKGROUND:**

Crosby Company was hired, for a 3-year contract term, as the District's Independent Auditor to prepare annual audit report and financial statements for FY 2014-15. There have been significant delays for Crosby Company's work and completion of this fiscal year's audit. These are extraordinary but there are no unusual activities or financial statement in District accounting or cash accounts to report by the Auditor.

The Board may elect to secure a more acceptable contract commitment from Crosby Company in the completion of the FY 2015-16 and FY 2016-17 independent audits, so that there is no unacceptable or significant delay for these reports. In July, Mr. Crosby indicated that his firm would begin the 2015-16 Audit work in August but no initial work has begun yet.

The Independent Auditor's statement and notes about District financial conditions and practices are listed in the Audit Report. The Independent Auditor has provided his independent statement of the District FY 2014-15 financial conditions. That statement is included with the attached Audit Report.

**FISCAL IMPACT:**

Acceptance of this report by the Board will result in a payment for services rendered. The contract terms were \$7,800 per year for preparation of annual audit report and independent financial statements. The fiscal budget as adopted for FY 2015-16 includes a line item for this payment.

(continued on next page)

**STAFF RECOMMENDATION:**

The Board should approve the attached Resolution that accepts and approves the FY 2014-15 Independent Audit Report and authorize the filing of the report to the State and County of San Luis Obispo County Clerk's office.

**PREPARED BY:**

Darrell W. Gentry

---

General Manager

Attachments:

1. FY 2014-15 Independent Auditor's Report of District Financial Statements with Management's Discussion and Analysis letter
2. Resolution 2016-25

**SAN MIGUEL  
COMMUNITY SERVICES DISTRICT**

Independent Auditor's Report  
and  
Financial Statements

For the Year Ended  
June 30, 2015

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2015

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# CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT

1457 MARSH STREET, SUITE 100 - SAN LUIS OBISPO, CA 93401

PHONE: (805)543-6100 FAX: (805)858-9505

## Independent Auditor's Report

To the Management of  
San Miguel Community Services District  
San Miguel, California 93451.

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

I have audited the accompanying financial statements of the San Miguel Community Services District (SMCSD), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the SMCSD's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2015, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT

(Continued)

### **Emphasis of Matter**

#### ***Implementation of New Accounting Standards***

As disclosed in Note 1 to the financial statements, the District was unable to implement GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year 2015.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Supplemental Information***

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the San Miguel Community Services District basic financial statements. The combining financial statement schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

# DRAFT

**CROSBY COMPANY**

**Certified Public Accountant**

**San Luis Obispo, California**

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## STATEMENT OF NET POSITION

June 30, 2015

ASSETS	Primary Government		
	Governmental Activities	Business-type Activities	Totals
<b>Current assets</b>			
Cash and cash equivalents	\$ 567,495	\$ 1,219,186	\$ 1,786,681
Accounts receivable		40,377	40,377
Prepaid expenses	1,096		1,096
Amounts due from other funds	186,641		186,641
Total current assets	755,232	1,259,563	2,014,795
<b>Non-current assets</b>			
Capital assets:			
Land and construction in progress	81,304	395,650	476,954
Plant and equipment	1,621,797	7,888,723	9,510,520
Less accumulated depreciation	(1,126,295)	(2,527,937)	(3,654,232)
Total non-current assets	576,806	5,756,436	6,333,242
<b>Other assets</b>			
Note receivable-net allowance	2,893	11,569	14,462
Total other assets	2,893	11,569	14,462
Total assets	\$ 1,334,931	\$ 7,027,568	\$ 8,362,499
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 5,236	\$ 21,687	\$ 26,923
Accrued expenses	6,264	32,820	39,084
Accrued vacation payable	2,115	13,618	15,733
Deposits	2,000	14,175	16,175
Amounts due to other funds		186,641	186,641
Current portion of long-term debt	33,774	82,322	116,096
Total current liabilities	49,389	351,263	400,652
<b>Noncurrent liabilities</b>			
Long-term debt	35,323	1,698,508	1,733,831
Total noncurrent liabilities	35,323	1,698,508	1,733,831
Total liabilities	\$ 84,712	\$ 2,049,771	\$ 2,134,483
<b>NET POSITION</b>			
Invested in capital assets-net of related debt	\$ 507,709	\$ 3,975,606	\$ 4,483,315
Unrestricted	742,510	1,002,191	1,744,701
Total net position	\$ 1,250,219	\$ 4,977,797	\$ 6,228,016

The accompanying notes are an integral part of the financial statements



# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## BALANCE SHEET Governmental Funds June 30, 2015

### ASSETS

Cash and cash equivalents  
Prepaid expense  
Note receivable-net allowance  
Amounts due from other funds

Total assets

### LIABILITIES AND FUND BALANCES

#### Liabilities:

Accounts payable  
Accrued expenses  
Accrued vacation payable  
Refundable deposits

Total liabilities

#### Fund balances:

Nonspendable  
Assigned

Total fund balances

Total liabilities and fund balances

General Fund	
\$ 567,495	
1,096	
2,893	
186,641	
\$ 758,125	
\$ 5,236	
6,264	
2,115	
2,000	
15,615	
1,096	
741,414	
\$ 742,510	
\$ 758,125	

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
 June 30, 2015

<b>Total fund balances - government funds</b>	<b>\$</b>	<b>742,510</b>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Land and construction in progress		81,304
Plant and equipment		1,621,797
Less: accumulated depreciation		(1,126,295)
Total capital assets, net of depreciation		576,806
Long-term liabilities and accrued interest payable have not been included in governmental funds activity:		
Notes payable		(69,097)
Total liabilities		(69,097)
<b>Net position of governmental activities</b>	<b>\$</b>	<b>1,250,219</b>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**Governmental Funds**  
**For the Year Ended June 30, 2015**

	<u>General Fund</u>
<b>Revenues:</b>	
Property taxes	\$ 335,607
Service charges and fees	120,233
Public facilities fees and assessments	4,133
Investment income	1,362
Miscellaneous income	8,870
Total revenues	470,205
<b>Expenditures:</b>	
Administration	4,768
Fire department	246,368
Street lighting	40,435
Capital outlay	54,166
Debt service	
Principal	32,667
Interest	4,648
Total expenditures	383,052
<b>Excess of revenue over expenditures</b>	87,153
<b>Fund balance at beginning of year</b>	655,357
<b>Fund balance at end of year</b>	\$ 742,510

The accompanying notes are an integral part of the financial statements

**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 Year Ended June 30, 2015

**Net Change in Governmental Fund Balances**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and expensed as depreciation expense. This is the amount of additional capital assets included in the current year statement of net position.

In the statement of activities the cost of capital outlay is allocated over their useful lives and reported as depreciation expense.

Contract payable proceeds provide current financial resources to government funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net asset. This is the amount by which proceeds exceeded repayments.

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

**Change in Net Position of Governmental Activities**

	\$ 87,153
	54,164
	(70,053)
	32,667
	1
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 103,932</b>

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## STATEMENT OF NET POSITION

Proprietary Funds

June 30, 2015

### ASSETS

**Current assets:**

Cash and cash equivalents	\$ 1,219,186
Accounts receivable	40,377
Note receivable-net allowance	11,569

Total current assets	1,271,132
----------------------	-----------

**Noncurrent assets:**

<b>Capital assets:</b>	
Land and construction in progress	395,650
Plant and equipment	7,888,723
Less: accumulated depreciation	(2,527,937)

Total noncurrent assets	5,756,436
-------------------------	-----------

Total assets	\$ 7,027,568
--------------	--------------

### LIABILITIES

**Current liabilities:**

Accounts payable	\$ 21,687
Accrued expenses	32,820
Accrued vacation payable	13,618
Deposits	14,175
Amounts due to other funds	186,641

Total current liabilities	268,941
---------------------------	---------

**Noncurrent liabilities:**

Notes payable	421,407
Bonds payable	1,359,423

Total noncurrent liabilities	1,780,830
------------------------------	-----------

Total liabilities	2,049,771
-------------------	-----------

### NET POSITION

Invested in capital assets-net of related debt	3,975,606
Unrestricted	1,002,191

Total net position	\$ 4,977,797
--------------------	--------------

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

<b>Operating revenues:</b>	
Utility sales	\$ 643,501
Service charges and fees	494,521
Total revenues	<u>1,138,022</u>
<b>Operating expenses:</b>	
Salaries and wages	218,728
Payroll taxes and benefits	49,473
Contract labor	11,598
Insurance	13,035
Maintenance and repairs	88,854
Miscellaneous	12,367
Office supplies and expense	6,822
Professional services	67,915
Operating supplies	48,719
Permits and fees	39,203
Communications	6,022
Employee travel and training	1,507
Utilities	90,264
General and administrative overhead	6,708
Depreciation	195,031
Total expenses	<u>856,246</u>
Net operating loss	<u>281,776</u>
<b>Non-operating revenues (expenses):</b>	
Property taxes	151,338
Investment income	2,659
Grants	187,144
Interest expense	(77,295)
Total non-operating revenues (expenses)	<u>263,846</u>
<b>Change in net position</b>	545,622
<b>Net position at beginning of year</b>	4,432,175
<b>Net position at end of year</b>	<u>\$ 4,977,797</u>

The accompanying notes are an integral part of the financial statements

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## STATEMENT OF CASH FLOWS

### Proprietary Funds

For the Year Ended June 30, 2015

<b>Cash flows from operating activities:</b>	
Cash received from operating revenue	\$ 1,190,995
Payment of employees	(215,409)
Other payments	(381,100)
Net cash provided by operating activities	594,486
<b>Cash flows from non-capital financing activities:</b>	
Property taxes	151,338
Amounts due to other funds	(6,568)
Net cash provided by non-capital financing activities	144,770
<b>Cash flows from capital and related financing activities:</b>	
Purchases of capital assets	(291,373)
Principal paid on capital debt	(85,631)
Grant income	187,144
Interest paid on capital debt	(77,295)
Net cash used by capital and related financing activities	(267,155)
<b>Cash flows from investing activities:</b>	
Interest on investments	2,659
Net cash provided by investing activities	2,659
<b>Net change in cash</b>	<b>474,760</b>
<b>Cash and cash equivalents-beginning</b>	<b>744,426</b>
<b>Cash and cash equivalents-end</b>	<b>\$ 1,219,186</b>
<b>Reconciliation of operating loss to net cash provided by operating activities:</b>	
Operating income	\$ 281,776
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	195,031
Net changes in assets and liabilities:	
Accounts receivable	53,569
Prepaid expenses	24,702
Note receivable	17,355
Accounts payable	20,399
Accrued expenses	(2,067)
Vacations payable	3,319
Deposits	402
<b>Net cash used by operating activities</b>	<b>\$ 594,486</b>

The accompanying notes are an integral part of the financial statements

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: ORGANIZATION**

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 Statement No. 39.

Management was unable to implement the required GASB Statement No. 68 during the fiscal year 2015. The pension information was not timely received by the District to make the required adjustments.

### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government.

#### **Funds Accounting**

The accounts of the District are organized into funds and account groups, each of which is considered to be a separate accounting entity. The major fund categories are:

##### *Governmental Fund Types*

Governmental funds use the current financial resources measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available resources during a given period.

##### *Proprietary Fund Types*

Proprietary funds use the economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and cash flows. All assets and liabilities associated with a proprietary fund's activities are included on the balance sheet.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Interest income and various intergovernmental revenues comprise the significant revenues susceptible to accrual.

The accrual basis of accounting is utilized by the proprietary fund financial statements, where revenues are recognized when earned and expenses recognized when incurred.

**Restricted Assets**

These assets consist of cash and cash equivalents for water customer deposits and for administration, capital projects funds and parks and recreation deposits related to future services and capital projects.

**Interfund Transactions**

During the course of normal operations, the District has numerous transactions between funds. Interfund transactions are generally classified as operating transfers and are reported as "Other Financing Sources and Uses" in governmental funds, as "Operating Transfers In" by the recipient fund, and "Operating Transfers Out" by the disbursing fund.

On the governmental funds balance sheet, receivables and payables resulting from short-term interfund loans are classified as "interfund loan receivables/payables." These amounts are eliminated on the statement of net assets.

**Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Encumbrances**

Encumbrance accounting is used for the General Fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are no longer reported as a separate fund balance category on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward until liquidated.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the District considers all highly liquid investments including money market accounts to be cash and cash equivalents.

**Accounts Receivable**

District water and sewer charges are billed monthly. Management has determined that an allowance for doubtful accounts is zero because of the District's credit policies and prior collection experience.

**Prepaid Expenses**

Payments made to vendors for services that will benefit periods beyond June 30, 2015, are recorded as prepaid expenses.

**Note Receivable**

A note receivable, totaling \$43,464, was recorded for amounts owed to the District from a former employee. At June 30, 2015 the outstanding balance of this note was \$14,462 (\$36,154 for the note less an estimated allowance for doubtful accounts of \$21,692).

**Property, Plant and Equipment**

General capital assets generally result from expenditures in governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are valued at historical cost or estimated historical cost, if actual costs are not available. Donated fixed assets are stated at their fair market value on the date donated. The District currently maintains a capitalization threshold of \$5,000. Improvements are capitalized and the cost of normal maintenance and repairs that do not add to the value of the net asset or materially extend the asset's life are not. Depreciation recorded over the useful life of the asset using the straight-line method.

**Compensated Absences**

The accrual for vacation time earned but not taken by staff employees was calculated based on actual vacation days and applied to the individual employees' hourly rate.

**Property Taxes**

The County of San Luis Obispo bills and collects property taxes for the District. The County charges the District for these services. Tax revenues are recognized by the District in the year levied.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Concentrations**

The District will provide water services to customers located in the County of San Luis Obispo. Consequently, its ability to collect amounts due from customers may be affected by economic fluctuations, within this region and within the State of California as a whole.

**Intergovernmental Revenues**

For governmental funds, intergovernmental revenues, such as contributions awarded on a non-reimbursement basis, are recorded as receivables and revenues when measurable and available.

**Operating and Non-Operating Revenue**

Revenue is considered operating revenue if it is related to providing services that are for sanitary or water. All other income is non-operating revenue.

**Fund Balances**

Fund balance can now be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance – amounts that are not in a spendable form are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance – amounts that have no specific restrictions, commitments or assignments.

If restricted and unrestricted assets are available for the same purpose, the restricted assets will be used before unrestricted assets.

**Net Position**

Net position represents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by external restrictions by creditors, grantors, laws or regulations of other governments.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2015

**NOTE 3: CASH AND CASH EQUIVALENTS**

The District follows the practice of pooling cash, cash equivalents and investments of all funds.

Interest income earned on pooled cash, cash equivalents and investments is allocated to the various funds based on the cash balances. Interest income from cash, cash equivalents and investments with fiscal agents is credited directly to the related fund.

The values of cash and investments at June 30, 2015 are summarized as follows:

Demand deposits	\$	1,640,372
Cash and investments with:		
County of San Luis Obispo		9,484
Local Agency Investment Fund (LAIF)		136,825
Total cash and investments	\$	1,786,681

The California Government Code requires California banks and savings and loan associations to secure a district's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a district's deposits. California law also allows financial institutions to secure district deposits by pledging first trust deed mortgage notes having a value of 150% of a district's total deposits. The District may waive collateral requirements for deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

**Credit Risk, Carrying Amount, and Market Value**

Cash is classified in three categories of credit risk as follows:

- Category 1 - insured or collateralized with securities held by the entity or by its agent in the entity's name;
- Category 2 - collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name; and
- Category 3 - uncollateralized.

Investments in pools managed by other governments/(LAIF) or in mutual funds are not required to be categorized.

At June 30, 2015, the carrying amount of the District's cash deposits was \$1,640,372. The bank's balance was \$1,648,944. This difference is due to the normal deposits in transit and outstanding checks. District cash deposits by category as of June 30, 2015, are as follows:

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Bank accounts	\$ <u>250,000</u>	\$ <u>-0-</u>	\$ <u>1,398,944</u>	\$ <u>1,648,944</u>	\$ <u>1,640,372</u>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 4: PROPERTY, PLANT AND EQUIPMENT**

A summary of fixed assets by major classifications is as follows:

	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Reclassify/ Deletions</u>	<u>Balance June 30, 2015</u>
<b>Governmental activities:</b>				
Non-depreciable capital assets				
Land	\$ 76,926	\$ -	\$ -	\$ 76,926
Construction in progress	<u>4,378</u>			<u>4,378</u>
Total non-depreciable capital Assets	<u>81,304</u>			<u>81304</u>
Depreciable capital assets				
Buildings and improvements	476,994		(9,931)	467,063
Equipment	<u>1,111,017</u>	<u>54,164</u>	<u>(10,447)</u>	<u>1,154,734</u>
Total depreciable capital assets	1,588,011	54,164	(20,378)	1,621,797
Less accumulated depreciation	<u>(1,076,620)</u>	<u>(70,053)</u>	<u>20,378</u>	<u>(1,126,295)</u>
Net depreciable capital assets	<u>511,391</u>	<u>(15,889)</u>		<u>495,502</u>
Net capital assets	<u>\$ 592,695</u>	<u>\$ (15,889)</u>	<u>\$ -</u>	<u>\$ 576,806</u>
<b>Business-type activities:</b>				
Non-depreciable capital assets				
Land	\$ 61,774	\$ -	\$ -	\$ 61,774
Construction in progress	<u>69,218</u>	<u>264,658</u>		<u>333,876</u>
Total non-depreciable capital Assets	<u>130,992</u>	<u>264,658</u>		<u>395,650</u>
Depreciable capital assets				
Buildings and improvements	7,551,679			7,551,679
Equipment	<u>310,330</u>	<u>26,714</u>		<u>337,044</u>
Total depreciable capital assets	7,862,009	26,714		7,888,723
Less accumulated depreciation	<u>(2,332,907)</u>	<u>(195,030)</u>		<u>(2,527,937)</u>
Net depreciable capital assets	<u>5,529,102</u>	<u>(168,316)</u>		<u>5,360,786</u>
Net capital assets	<u>\$ 5,660,094</u>	<u>\$ 96,342</u>	<u>\$ -</u>	<u>\$ 5,756,436</u>

Depreciation expense for all funds was \$265,083 for the year ended June 30, 2015.

See Auditor's report

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2015

**NOTE 5: LONG-TERM DEBT**

Long term debt consisted of the following:

**Note Payable:**

Wells Fargo Equipment Finance, Inc. note payable totaling \$262,367 was issued on November 1, 2009 for the purchase of a fire engine. The terms of the note were for two annual payments of \$59,224 and five annual payments of \$36,942, commencing November 1, 2010, with an interest rate of 4.7%, due November 1, 2016. At June 30, 2015, the contract payable principal balance outstanding was \$69,097. The required note principal and interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 33,774	\$ 3,168	\$ 36,942
2017	35,323	1,619	36,942
Totals	\$ <u>69,097</u>	\$ <u>4,787</u>	\$ <u>73,884</u>

**Note Payable:**

State of California note payable totaling \$969,969 was issued on October, 1994, payable in semiannual payments of \$24,486 with an interest rate at 2.955%, due April 1, 2025. At June 30, 2015, the note payable principal balance outstanding was \$421,407. The required note principal and interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 36,763	\$ 12,208	\$ 48,971
2017	37,905	11,066	48,971
2018	39,010	9,961	48,971
2019	40,172	8,800	48,972
2020	41,353	7,619	48,972
2021-2025	<u>226,204</u>	<u>18,787</u>	<u>244,991</u>
Totals	\$ <u>421,407</u>	\$ <u>68,441</u>	\$ <u>489,848</u>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 5: LONG-TERM DEBT (continued)**

**Certificate of Participation Bonds**

United States Department of Agriculture Certificate of Participation Bonds totaling \$1,250,000 were issued on August 1, 2008, payable in semiannual payments, with an interest rate at 4.375%, due August 1, 2048. At June 30, 2015, the bonds principal balance outstanding was \$1,169,423. The required bond principal and interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	15,559	50,822	66,381
2017	16,240	50,126	66,366
2018	16,950	49,400	66,350
2019	17,692	48,642	66,334
2020	18,466	47,852	66,318
2021-2025	105,178	226,128	331,306
2026-2030	130,289	200,468	330,757
2031-2035	161,395	168,681	330,076
2036-2040	199,928	129,306	329,234
2041-2045	247,660	80,529	328,189
2046-2050	240,066	21,568	261,634
Totals	\$ <u>1,169,423</u>	\$ <u>1,073,522</u>	\$ <u>2,242,945</u>

**Bonds Payable:**

Wastewater Series B Bonds totaling \$594,977 were issued on June 16, 1994, with a final payment due September 2, 2019. Interest is variable ranging from 6.75% to 6.85% on the remaining payments. At June 30, 2015, the bond principal balance outstanding was \$190,000. The required note principal and interest payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 30,000	\$ 11,935	\$ 41,935
2017	35,000	9,733	44,733
2018	40,000	7,182	47,182
2019	40,000	4,453	44,453
2020	45,000	1,541	46,541
Totals	\$ <u>190,000</u>	\$ <u>34,844</u>	\$ <u>224,844</u>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2015

**NOTE 5: LONG-TERM DEBT (continued)**

**Changes in long-term liabilities**

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2015:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Current
<b>Governmental activities:</b>					
Notes payable	\$ 101,764	\$ -	\$ 32,567	\$ 69,097	\$ 33,774
Totals	<u>\$ 101,764</u>	<u>\$ -</u>	<u>\$ 32,567</u>	<u>\$ 69,097</u>	<u>\$ 33,774</u>
<b>Business-type activities:</b>					
Notes payable	\$ 457,131	\$ -	\$ 35,724	\$ 421,407	\$ 36,763
Bonds payable	<u>1,409,330</u>	<u>          </u>	<u>49,907</u>	<u>1,359,423</u>	<u>45,559</u>
Totals	<u>\$ 1,866,461</u>	<u>\$ -</u>	<u>\$ 85,631</u>	<u>\$ 1,780,830</u>	<u>\$ 82,322</u>

**NOTE 6: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters. During the year ending June 30, 2015, the District contracted with the Special District Risk Management Authority (the Authority) for workers' compensation, and property and liability insurance coverage. The District's annual premium payments were \$20,207 for workers' compensation and \$21,574 for property and liability coverage. The relationship between the District and the Authority is such that it is not a component unit of the District for financial reporting purposes. The Authority has reporting requirements independent of members units and its financial statements are not presented in these financial statements. Audited financial statements are generally available from the Authority.

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 6: PENSION PLAN**

The San Miguel Community Services District contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustment, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and District resolutions. Copies of CalPERS' annual financial report may be obtained from their Executive Office (400 P Street, Sacramento, CA 95814).

The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The District is required to contribute at an actuarially determined rate of 10.024% for District cost-sharing multiple-employer defined benefit plan, for the June 30, 2008 and 2007 fiscal years. The contribution requirements of plan members and the District are established and may be amended by CalPERS.

The annual CalPERS pension cost, both for employer and employee, for the year ended June 30, 2015 was \$59,861, and was equal to the District's required and actual contributions. The required contribution was determined as part of the June 30, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service, and (c) 3.25% per year cost-of-living adjustments. Both (a) and (b) included an inflation component of 3%. The actuarial value of CalPERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a three-year period (smoothed market value). CalPERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

Actuarial information concerning this pension plan is now combined with several other local districts and individual district information and three year trend information is no longer individually made available to the San Miguel Community Services District.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2015

**NOTE 7: BUDGETARY DATA**

The District requires that all funds be budgeted. The annual budget is prepared by the District Manager and submitted to the District Board for adoption. A budget has been prepared for the governmental funds utilizing the modified accrual basis of accounting and a budget has been prepared for the proprietary funds utilizing the accrual basis of accounting.

A budget analysis for governmental funds is included as supplementary information in the financial statements (page 8). The budget analysis for proprietary funds is as follows:

	<b><u>Enterprise Funds</u></b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Budgeted Amounts</b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
Operating revenues	\$ 1,023,350	\$ 1,023,350	\$ 645,625	\$ (377,725)
Operating expenses	<u>(1,088,350)</u>	<u>(1,088,350)</u>	<u>(836,820)</u>	<u>251,530</u>
Operating income (loss)	(65,000)	(65,000)	(191,195)	(126,195)
Non-operating revenues	65,000	65,000	90,738	25,738
Non-operating expenses	<u>-</u>	<u>-</u>	<u>(70,634)</u>	<u>(70,634)</u>
Non-operating income (loss)	65,000	65,000	20,104	(44,896)
Net income (loss)	<u>\$ -</u>	<u>\$ -</u>	(171,091)	<u>\$ (171,091)</u>
Net assets at beginning of year			<u>4,592,861</u>	
Net assets at end of year			<u>\$ 4,421,770</u>	

Not included in this schedule are the budgeted and actual amounts for capital improvements because these payments would not change net assets.

**REQUIRED  
SUPPLEMENTAL INFORMATION**

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Budget and Actual - Governmental Funds

For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 329,000	\$ 329,000	\$ 335,607	\$ 6,607
Service charges and fees			120,233	120,233
Public facilities fees and assessments			4,133	4,133
Investment income			1,362	1,362
Miscellaneous income	4,200	4,200	8,870	4,670
<b>Total revenues</b>	<b>333,200</b>	<b>333,200</b>	<b>470,205</b>	<b>137,005</b>
<b>Expenditures:</b>				
Administration			4,768	(4,768)
Fire department	174,980	174,980	246,368	(71,388)
Street lighting	50,068	50,068	40,435	9,633
Capital outlay			54,166	(54,166)
Debt service				
Principal	32,500	32,500	32,667	(167)
Interest	4,500	4,500	4,648	(148)
<b>Total expenditures</b>	<b>262,048</b>	<b>262,048</b>	<b>383,052</b>	<b>(121,004)</b>
<b>Excess of revenues over expenditures before transfers</b>	<b>\$ 71,152</b>	<b>\$ 71,152</b>	<b>87,153</b>	<b>\$ 16,001</b>
<b>Fund balance at beginning of year</b>			<b>655,357</b>	
<b>Fund balance at end of year</b>			<b>\$ 742,510</b>	

The accompanying notes are an integral part of the financial statements

**OTHER  
SUPPLEMENTAL INFORMATION**

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**COMBINING BALANCE SHEET**  
 General Fund  
 June 30, 2015

<b>Assets:</b>	<u>Administration</u>	<u>General/Fire Department</u>	<u>Street Lighting</u>	<u>Totals</u>
Cash and cash equivalents		\$ 354,653	\$ 212,842	\$ 567,495
Prepaid expenses		1,096		1,096
Note receivable-net allowance		1,447	1,446	2,893
Amounts due from other funds		86,834	99,807	186,641
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 444,030</b>	<b>\$ 314,095</b>	<b>\$ 758,125</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable		\$ 3,583	\$ 1,653	\$ 5,236
Accrued expenses		6,264		6,264
Accrued vacation payable		1,595	520	2,115
Refundable deposits		2,000		2,000
<b>Total liabilities</b>	<b>-</b>	<b>13,442</b>	<b>2,173</b>	<b>15,615</b>
<b>Fund balances:</b>				
Unreserved	-	430,588	311,922	742,510
<b>Total fund balances</b>	<b>-</b>	<b>430,588</b>	<b>311,922</b>	<b>742,510</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 444,030</b>	<b>\$ 314,095</b>	<b>\$ 758,125</b>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**General Fund**  
**For the Year Ended June 30, 2015**

	<u>Administration</u>	<u>General/Fire Department</u>	<u>Street Lighting</u>	<u>Totals</u>
<b>Revenues:</b>				
Property taxes		\$ 261,510	\$ 74,097	\$ 335,607
Service charges and fees		120,233		120,233
Public facilities fees and assessments		4,133		4,133
Investment income	503	425	434	1,362
Miscellaneous income	2,588	5,080	1,202	8,870
<b>Total revenues</b>	<b>3,091</b>	<b>391,381</b>	<b>75,733</b>	<b>470,205</b>
<b>Expenditures:</b>				
Salaries and wages	5,602	126,647	15,839	148,088
Payroll taxes and benefits	5,783	11,800	665	18,248
Contract labor		4,038		4,038
Workers compensation		7,730	243	7,973
Insurance		7,793	745	8,538
Maintenance and repairs		35,296	1,453	36,749
Miscellaneous	24	3,407	2,172	5,603
Office supplies and expense		4,453	135	4,588
Supplies		15,427	942	16,369
Professional services		3,416	2,907	6,323
Dues, permits and fees		7,246	457	7,703
Communications		10,154	129	10,283
Employee travel and training	67	6,009	12	6,088
Utilities		2,954	14,736	17,690
Capital outlay		50,964	3,200	54,164
Debt service				
Principal		32,667		32,667
Interest		4,648		4,648
Administrative overhead		1,342	335	1,677
Less: Administrative overhead allocated to other funds	(8,385)			(8,385)
<b>Total expenditures</b>	<b>3,091</b>	<b>335,991</b>	<b>43,970</b>	<b>383,052</b>
<b>Excess of revenues over expenditures before transfers</b>	<b>-</b>	<b>55,390</b>	<b>31,763</b>	<b>87,153</b>
<b>Fund balance at beginning of year</b>		<b>375,198</b>	<b>280,159</b>	<b>655,357</b>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 430,588</b>	<b>\$ 311,922</b>	<b>\$ 742,510</b>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
 Enterprise Funds  
 June 30, 2015

**ASSETS**

Cash and cash equivalents (overdraft)  
 Accounts receivable  
 Note receivable-net allowance  
 Plant and equipment  
 Land and construction in progress  
     Less: accumulated depreciation  
  
 Total assets

Sanitary Fund	Water Fund	Totals
\$ 556,043	\$ 663,143	\$ 1,219,186
21,191	19,186	40,377
5,784	5,785	11,569
1,920,400	5,968,323	7,888,723
297,037	98,613	395,650
(910,503)	(1,617,434)	(2,527,937)
<b>\$ 1,889,952</b>	<b>\$ 5,137,616</b>	<b>\$ 7,027,568</b>

**LIABILITIES AND NET POSITION****Liabilities**

Accounts payable  
 Accrued expenses  
 Accrued vacation payable  
 Deposits  
 Amounts due to other funds  
 Notes payable  
 Bonds payable  
  
 Total current liabilities

\$ 11,295	\$ 10,392	\$ 21,687
5,277	27,543	32,820
6,809	6,809	13,618
4,373	9,802	14,175
182,858	3,783	186,641
	421,407	421,407
190,000	1,169,423	1,359,423
400,612	1,649,159	2,049,771
<b>Net position:</b>		
Invested in capital assets - net of related debt	1,116,934	2,858,672
Unrestricted	372,406	629,785
Total net position	1,489,340	3,488,457
Total liabilities and net position	<b>\$ 1,889,952</b>	<b>\$ 5,137,616</b>
	<b>\$ 7,027,568</b>	

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Enterprise Funds

For the Year Ended June 30, 2015

	Sanitary Fund	Water Fund	Totals
<b>Operating revenues:</b>			
Utility sales	\$ 365,367	\$ 278,134	\$ 643,501
Service charges and fees	221,275	273,246	494,521
Total revenues	586,642	551,380	1,138,022
<b>Operating expenses:</b>			
Salaries and wages	103,187	115,541	218,728
Payroll taxes and benefits	27,722	21,751	49,473
Contract labor	10,900	698	11,598
Insurance	5,906	7,129	13,035
Maintenance and repairs	33,624	55,230	88,854
Miscellaneous	8,957	3,410	12,367
Office supplies and expense	3,283	3,539	6,822
Professional services	23,630	44,285	67,915
Operating supplies	17,273	31,446	48,719
Permits and fees	23,710	15,493	39,203
Communications	2,388	3,634	6,022
Employee travel and training	645	862	1,507
Utilities	59,185	31,079	90,264
General and administrative overhead	3,354	3,354	6,708
Depreciation	44,832	150,199	195,031
Total expenses	368,596	487,650	856,246
Operating income	218,046	63,730	281,776
<b>Non-operating revenues (expenses):</b>			
Property taxes	151,338		151,338
Investment income	1,033	1,626	2,659
Grants	187,144		187,144
Interest expense	(13,735)	(63,560)	(77,295)
Total non-operating revenues (expenses)	325,780	(61,934)	263,846
<b>Change in net position</b>	543,826	1,796	545,622
<b>Net position at beginning of year</b>	945,514	3,486,661	4,432,175
<b>Net position at end of year</b>	\$ 1,489,340	\$ 3,488,457	\$ 4,977,797



## RESOLUTION NO. 2016-25

### 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 2014-15 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 §61110 et. seq. establishes procedures for the adoption of budgets 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 District Financial Statements.

**NOW, THEREFORE, BE IT RESOLVED** that the Directors hereby accepts and approves the Independent Auditor's Report for the FY 2014-15 Financial Statement of the District. The Directors hereby authorize the filing of the FY 2014-15 Auditor's Report with appropriate County and State offices.

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 26<sup>th</sup> day of August, 2016.

\_\_\_\_\_  
John Green, Board President  
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Darrell W. Gentry, General Manager and  
Secretary to the Board of Directors

\_\_\_\_\_  
Doug White, District General Counsel



# San Miguel Community Services District Board of Directors Staff Report

August 26, 2016

AGENDA ITEM: XI - 21

**SUBJECT: Comprehensive Revision to District Personnel Guidelines & Policy Manual**

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## **STAFF RECOMMENDATION:**

Continue this agenda item until the September Board meeting to allow District General Counsel and General Manager to further assess and evaluate comments received at recent meet and confer session prior to making an appropriate recommendation to Board for consideration and action.

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## **BACKGROUND:**

These revisions have been reviewed by the Organization & Personnel Committee as well as reviewed by District General Counsel for compliance with state and federal laws. Additionally, District has also provided a copy of this comprehensive revision to San Luis Obispo County Employees Association (SLOCEA) and invited any comments, including any request to meet and confer about the proposed revision.

Prior to this scheduled Board meeting, District GM and General Counsel attended a meet and confer session, in good faith, with representatives of SLOCEA to discuss their concerns and questions on behalf of District's represented employees. This session occurred on Friday, August 12<sup>th</sup> at the SLOCEA offices and involved a 5 ½ hour discussion of these proposed Personnel policies.

General Manager and District General Counsel are completing our assessment of SLOCEA discussions regarding the proposed revision. We have specific concerns and want the opportunity to further evaluate prior to making any recommendation to the Board. We believe additional time will allow General Counsel and General Manager to put together an appropriate response and presented it to the Board for action.

## **Staff Recommendation:**

Staff recommends the Board continue this item until the September Board meeting to allow Counsel and General Manager to complete this assessment and make an appropriate response for the Board consideration and action.

PREPARED BY:

*Darrell W. Gentry*

\_\_\_\_\_  
General Manager



## San Miguel Community Services District Board of Directors Meeting

### Staff Report

August 26, 2016

AGENDA ITEM: XI. 22

**SUBJECT:** Approve **RESOLUTION No 2016-22** adopting Final Budget—FY 2016-17 Operations & Maintenance Budget and Approve, for planning purposes only, FY 2017-18 Operations & Maintenance Budget

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#### **STAFF RECOMMENDATION:**

Staff would recommend that the Board Approve **Resolution No 2016-22** adopting the FY 2016-17 Final Operations & Maintenance Budget and approve, for planning purposes, the FY 2017-18 Preliminary Operations & Maintenance Budget.

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#### **BACKGROUND:**

The Board has conducted 3 Workshop and 4 Board meeting sessions to review and discuss changes to FY 2016-17 Operations & Maintenance (O & M) Budget. Modifications to projected revenues and expenses for FY 2016-17 have been incorporated into the attached document for Board adoption.

The FY 2016-17 is not balanced but there are deficits in Fund 40, Wastewater and Fund 50, Water due to Board imposed restrictions to revenue accounting, reduced water sales that are not consistent with current trends or historical water sales data and extraordinary expenses for lawsuit and other personnel related defenses of District.

Board may elect to resolve this fund account projected deficit by: using capital reserves sufficient to balance the budget, or leaving the FY as a deficit and do a mid-year adjustment in February to resolve the projected deficit.

#### **FY 2016-17 FINAL OPERATIONS & MAINTENANCE BUDGET**

One of the solutions coming out of last year's budget process was the use of 2-year budgeting process. *"SOLUTION—Develop and provide a 2-Year approach in preparing Preliminary Budgets for both Fiscal Years but approving and adopting only FY 2015-16 O&M and the 2015-16 CIB with approving the Fiscal Year 2016-17 budgets."*

This approach is applied again this year to adopt immediate FY budget with second FY budget used as a planning document only. **The FY 2016-71 O & M Budget is proposing:**

1) funding for staffing increases—(1) full time utility worker, or part-time in the alternate and (1) part-time account clerk. These positions are reflected in fiscal budgets and will address critical staffing needs in Utility and Administrative Departments. A separate statement of justification for these positions is attached.

2) consolidating specific legal and non-legal expenses that can be attributed to entire District, such as District General Counsel, insurance (property and liability) and other identified expenses. These separate Fund Account expenses will be shifted into the Administration – Fund 10 account to simplify accounting procedures and data entries in Black Mountain. Included in this consolidation are also the expenses for: ongoing I T Services, Purchasing Computer System security and workstation improvements as well as iPad Pro tablets for Board usage, increased annual LAFCO assessment fees, CSDA membership, and District webpage annual maintenance costs.

We are also proposing to set up a separation in Fund 10 expense accounting of District General Counsel to track legal expenses per contract agreement annual cap, \$50,000 and also to track separately other special counsel expenses, such as Steinbeck lawsuit and personnel relations. Extraordinary legal expenses are a factor in deficit amounts for FY 2016-17.

3) use of water or wastewater connection/hook-up fees or unknown impact fees **are not included** projected budget revenues, thus maintaining Board imposed restrictions on such revenues. Such monies, when received, are to be appropriated by Board action for uses other than O & M expenses unless these are Board approved. As a result, the Water and Wastewater Department Fund accounts are not balanced and create a deficit fiscal year budget.

Additional appropriations will be needed in Fiscal Year 2016-17 in order to balance these Department Fund account or further budget cuts. It is anticipated the high water demand and sales will continue with demand coming from increased number of homes that have been built or being built.

4) preparing master planning for water and wastewater system expansion and/or other system improvements will be done using grant funding in lieu of Capital Reserves to the extent possible. As a result of Board discussions on 8-18-2016, District can also anticipate initiating a Prop 218 rate study in FY 2016-17 budget year. Grant funding for rate study will be pursued as a primary means of funding but some general funds are likely needed to match grant criteria.

5) deferring repairs and maintenance of District facilities and equipment which has continued to have a strong negative fiscal effect and is not an option for this O & M budget year.

#### **Significant Budget Features and Changes:**

While it is important to note, this is the first time that the Black Mountain System has been used in preparing the Fiscal Years budgets. The initial results have included: less staff time in preparation, less data exporting/importing between different accounting systems, easier to read format for the budget, less time making adjustments and identifying appropriate budget categories.

The 2016-17 and the FY 2017-18 Planning Budgets, in the Black Mountain format, are beginning to provide a solid base of data for financial accounting and reporting. The budget still includes:

- Planned target of a minimum 26% contribution by each Fund in net FY 2015-16 revenues to the Capital Reserve Fund account based on future Board action. The Board should maintain building to Capital Reserves with a target of \$250,000 in each Fund Account.
- Planned contributions by each Fund from FY 2015-16 net revenues will be done separately by the Board to Investment Fund account in accordance with adopted Investment Policy.
- FY 2016-17 contributions by each Fund, except Solid Waste, from FY 2015-16 net revenues for established Vehicle Replacement Fund.

**This year's budget focus also continues to be:**

- Improving District efficiency in operations and maintenance,
- Addressing and reversing accumulated deferred maintenance practices
- Being proactive in measured responses and activities rather than reactive, and
- Strengthening and providing adequate staffing levels to serve the Board and public.

Last year, staff identified development projects that are under construction or actively pursuing County Building permits for construction that will benefit the District. There were 4 such projects last year. 2 of the 4 projects were realized as revenue in last year's FY budget.

This year, staff is forecasting 3 projects:

- Jazzy Town—Phases 2 & 3 (20 and 17 single family residential units), in construction now
- People's Self Help—24 single family residential units. Under construction
- A 4 unit duplex project on L Street. In building plan check and permit review.

These projects are calculated to provide an estimated \$356,400+ in water and sewer fees in revenue. As of the date of this report, water connection/hook-up fees totaling \$49,000 from Jazzy Town, Phase 2 have been received. Board policy specifies that such revenues are counted upon receipt. Such revenues are to be appropriated and designated for District Capital Reserves for Water and Wastewater accounts at least twice a year in August and February.

**PREPARED BY:**

*Darrell W. Gentry*

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Darrell W. Gentry, General Manager

**Attachments:**

1. Final Operations & Maintenance Budget for **FY 2016-17** and Preliminary Operations & Maintenance Budget for **FY 2017-18**.
2. **Resolution No 2016-22** Adopting District Final O & M Budget for FY 2016-17 and approving, for planning purposes, the Preliminary 2017-18 O&M Budget.
3. FY 2016-17 Staffing Expenses and revised statement of justification

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenues Over (Under) Expenditures Report  
For the Year: 2016 - 2017

Fund	Proposed Revenues	Proposed Expenditures	Net Budget
10 ADMINISTRATION DEPARTMENT	267,296.00	267,324.00	-28.00
20 FIRE PROTECTION DEPARTMENT	492,836.00	388,620.00	104,216.00
30 LIGHTING DEPARTMENT	77,527.00	72,297.00	5,230.00
40 WASTEWATER/SANITARY DEPARTMENT	384,668.00	486,315.00	-101,647.00
50 WATER DEPARTMENT	378,392.00	530,890.00	-152,498.00
60 SOLID WASTE DEPARTMENT	28,724.00	5,816.00	22,908.00
<b>Totals</b>	<b>1,629,443.00</b>	<b>1,751,262.00</b>	<b>-121,819.00</b>

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
40000										
40370 Myers Restitution -					12,500	0%	10		10	0%
Group:					12,500	0%	10	0	10	0%
46000 Interest										
46020 Transfer In -Fire (16.5%)					11,801	0%	44,248		44,248	374%
Transfer in: 16.5%-Fire = \$16,775 + \$27,315 for legal = \$44,248										
Shared expenses: \$101,666 without legal expenses										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Legal expenses (\$165,500) to be transferred from Fire Capital Reserves =										
\$27,315.										
46030 Transfer In -Lighting					2,146	0%	8,015		8,015	373%
Transfer in: 3%-Lighting = \$3,050 + \$4,965 = \$8,015										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Shared legal expenses (\$165,500) to be transferred from Lighting Capital										
Reserves - \$4,966.										
46040 Transfer In -Sewer (40%)					28,608	0%	106,866		106,866	373%
Transfer in: 40%-Wastewater = \$40,666 + \$66,200 = \$106,866.										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Shared legal expenses (\$165,500) to be transferred from Wastewater Capital										
Reserves - \$66,200										
46050 Transfer In -Water (40%)					28,608	0%	106,866		106,866	373%
Transfer in: Using Board formula: 40%-Water = \$40,666 + \$66,200 = \$106,866.										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Legal expenses (\$165,500) to be transferred in - \$66,200.										

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
46060 Transfer In- Solid Waste					357	0%	1,291		1,291	361%
Transfer in: 0.05%-Solid Waste = \$463+ \$828 = \$1,291										
Shared expenses: \$101,666 w/o legal Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000, I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130, District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680, phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training --\$4,800, copier-printer--\$5,000. Legal expenses (\$165,500) to be transferred in from Solid Waste O & M budget - \$828										
Group:					71,520	0%	267,286	0	267,286	373%
Fund:					84,020	0%	267,296	0	267,296	318%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
40000										
40220 Weed Abatement Fees			1,662	1,646	1,000	165%	450		450	45%
40300 Fireworks Permit Fees				1,800	1,000	180%	800		800	80%
40320 Fire Impact Fees			4,016	55,217	67,000	82%	10		10	0%
will record actuals rec'd-FY 2016-17 no forecasted dollar amount projected per Board direction.										
40420 Ambulance Reimbursement			4,364	4,431	2,200	201%	3,200		3,200	145%
forecast based on historical trend and FY 2015-16 actuals.										
40440 CDBG Grant					0	0%	105,000		105,000	*****
CDBG grant reimbursement for fire hydrant replacement project to be repaid in FY 2016-17.										
40500 VFA Assistance Grant					5,000	0%	10		10	0%
This item shows minimum funds in the event that there are revenues received but not presently anticipated.										
42200 Fire Recovery Program					500	0%	5		5	1%
Will record any actual receivables. No forecast estimate provided until or if actual history sets a trend pattern.										
Group:			10,042	63,094	76,700	82%	109,475	0	109,475	142%
43000 Property Taxes Collected										
43000 Property Taxes Collected			45,034	291,174	264,430	110%	304,291		304,291	115%
Based on County Tax estimates to be received in FY 2016-17.										
Group:			45,034	291,174	264,430	110%	304,291	0	304,291	115%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire				61,224	0	***	30,000		30,000	*****
Actuals for FY 2015-16 are realized but not previously forecasted for revenue budgeting. F & B Committee recommended. Same approach will be maintained for FY 2016-17 revenue budget.										
Group:				61,224	0	***	30,000	0	30,000	*****
46000 Interest										
46000 Interest			425	38	0	***	50		50	*****
based on historical information of actuals received and disbursed.										
46010 Transfer In					33,151	0%	49,000		49,000	147%
carryover from 2015-16 for fire station capital improvements as approved by Board.										
46155 Will Serve Processing					0	0%	10		10	*****
Shown in order to account for any revenues received. There has been 1 project requesting a Fire Will Serve letter in July.										
46175 Sale of Surplus Property			2,058		0	0%	10		10	*****
There is likely to be some surplus property identified for sale in this fiscal year but projected revenues are minimal.										

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

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20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
Group:			2,483	38	33,151	0%	49,070	0	49,070	148%
Fund:			57,559	415,530	374,281	111%	492,836	0	492,836	131%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
43000 Property Taxes Collected										
43000 Property Taxes Collected Based on County Tax estimates for FY 2016-17.			12,741	80,467	75,229	107%	77,486		77,486	103%
Group:			12,741	80,467	75,229	107%	77,486	0	77,486	103%
46000 Interest										
46000 Interest			434	38	0	***%	30		30	*****%
46010 Transfer In					29,994	0%	10		10	0%
46180 Public Records Requests					0	0%	1		1	*****%
Group:			434	38	29,994	0%	41	0	41	0%
Fund:			13,175	80,505	105,223	77%	77,527	0	77,527	73%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
40000										
40850 Wastewater Hook-up Fees			220,298	282,610	150,000	188%	10		10	0%
Will record actuals received. Anticipated but not forecasted estimate is \$150,000 to be received. A revenue budget estimate is stated so any actuals can be accounted for but Board policy requires an appropriation for any use.										
40900 Wastewater Sales			297,324	336,240	318,000	106%	333,976		333,976	105%
Based on historical trend and actuals over past 3 years.										
40910 Wastewater Late Charges			5,643	6,492	0	***%	3,000		3,000	*****%
No estimates forecast per Board policy since past forecast use has been unreliable and inaccurate.										
Group:			523,265	625,342	468,000	134%	336,986	0	336,986	72%
43000 Property Taxes Collected										
43000 Property Taxes Collected			7,320	45,951	45,148	102%	46,502		46,502	102%
Based on County Tax estimates for FY 2016-17.										
Group:			7,320	45,951	45,148	102%	46,502	0	46,502	102%
46000 Interest										
46000 Interest			1,033	153	0	***%	50		50	*****%
Based on historical actual data trends.										
46151 Refund/Adjustments			-3,041	3,987	0	***%	1,000		1,000	*****%
Based on historical actuals.										
46153 Plan Check Fees					0	0%	100		100	*****%
46155 Will Serve Processing			117		0	0%	10		10	*****%
Actual revenues will be recorded. No forecasted revenues are given per Board direction.										
46175 Sale of Surplus Property			47		0	0%	10		10	*****%
There is anticipated surplus equipment to be sold in this fiscal year but projected revenue is minimal.										
46180 Public Records Requests			2		0	0%	10		10	*****%
Group:			-1,842	4,140	0	***%	1,180	0	1,180	*****%
Fund:			528,743	675,433	513,148	132%	384,668	0	384,668	74%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
41000 Water Sales										
41000 Water Sales			295,011	330,141	362,996	91%	330,117		330,117	90%
41001 Water Connection Fees			209,614	252,950	0	***%	10		10	*****%
No forecast estimate provided per Board policy. Actuals received will be recorded for future Board allotment to non-O & M fund accounts. \$47,000 actual water connection fees received on July 1, 2016--Jazzy Town Ph 2 to be allocated by Board.										
Anticipated revenues from actual construction projects is \$100,000.										
41005 Water Late Charges			7,921	14,080	0	***%	2,000		2,000	*****%
Per Board policy, no forecast estimate provided. Actuals received will be documented.										
Historical trends and anticipated revenues may be \$8,000 to \$10,000.										
41010 Water Meter Fees			62,654	23,030	95,000	24%	20,500		20,500	21%
Group:			575,200	620,201	457,996	135%	352,627	0	352,627	76%
44000 Forestry & Fire Protection Reimbursement										
44005 State Grants					0	0%	10		10	*****%
Group:					0	0%	10	0	10	*****%
46000 Interest										
46000 Interest			1,464	153	1,000	15%	150		150	15%
Based on historical data.										
46010 Transfer In					15,786	0%	23,000		23,000	145%
Transfer In from Water Project Fund account for water meter replacement bank account to be done this fiscal year.										
46151 Refund/Adjustments			-3,237	4,520	0	***%	10		10	*****%
46153 Plan Check Fees					2,000	0%	2,060		2,060	103%
46155 Will Serve Processing			117	500	500	100%	515		515	103%
46175 Sale of Surplus Property			347		0	0%	10		10	*****%
46180 Public Records Requests			2		0	0%	10		10	*****%
Group:			-1,307	5,173	19,286	27%	25,755	0	25,755	133%
Fund:			573,893	625,374	477,282	131%	378,392	0	378,392	79%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
40000										
40750 Solid Waste Contract				31,889	0	***%			0	0%
Group:				31,889	0	***%	0	0	0	0%
46000 Interest										
46005 Franchise Fees					28,000	0%	28,714		28,714	102%
46010 Transfer In					0	0%	10		10	*****%
Group:					28,000	0%	28,724	0	28,724	102%
Fund:				31,889	28,000	114%	28,724	0	28,724	102%
Grand Total:			1,173,370	1,828,731	1,581,954		1,629,443	0	1,629,443	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
61000	Administration										
111	BOD Stipend				5,600	6,000	93%	6,000		6,000	100%
	1099 Income reporting										
301	Facility Use					0	0%	10		10	*****%
310	Phone and fax expense transferred in from other funds.					0	0%	4,710		4,710	*****%
315	Postage, shipping and fre					0	0%	10		10	*****%
320	Printing and reproduction				496	1,020	49%	300		300	29%
324	Professional Svcs- Consul I T Services -- Annual Cost for ongoing services - \$4,800 transferred in from other fund accounts.					10,000	0%	4,800		4,800	48%
327	Professional svcs - Legal Will need to be appropriated and transferred into Fund 10 Revenues by separate Board action from Capital Reserves for each Department Fund account. HALF IN September. SECOND HALF IN February 2017.				93,546	40,000	234%	165,500		165,500	414%
328	Insurance - prop and liab transferred in from other fund accounts					0	0%	24,000		24,000	*****%
340	Meetings and conferences			20		3,000	0%	1,000		1,000	33%
345	Mileage expense reimburse			47	398	650	61%	400		400	62%
352	Repairs and maint - struc cleaning and maintenance of existing building.					0	0%	2,750		2,750	*****%
375	Internet expenses transferred in from other fund accounts					300	0%	4,116		4,116	1372%
376	Webpage- Upgrade/Maint Streamline - annual costs for District webpage hosting. Expense transferred in from all other fund account expenses.					3,000	0%	2,400		2,400	80%
385	Dues and subscriptions CSDA membership annual renewal fees. transferred in from all other fund accounts.					0	0%	5,130		5,130	*****%
386	Education and training Staff and/or Board Training. transferred in from other fund accounts.				5,447	6,250	87%	4,800		4,800	77%
394	LAFCO Allocations Annual Assessment imposed by LAFCO ( based on 5.8% assessmt). transferred in from other fund accounts					0	0%	5,500		5,500	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
405	Software					3,000	0%	5,100		5,100	170%
	Purchase of Black Mtn Depreciation software module										
415	Office Equipment				730	3,000	24%	5,000		5,000	167%
	purchase of new copier/printer based on revised costs. transferred in from other fund accounts										
465	Cell phones, radios and p					0	0%	1,680		1,680	*****%
	cell reimbursements. transferred in from other fund accounts.										
475	Computer supplies and upg				2,024	0	***%	24,118		24,118	*****%
	Purchase of computer system equipment, servers and backup units -- \$11,310 with install cost-\$6408 plus timeclock computer system annual maintenance fees - \$6,400.										
	Revised per changes in cost estimates for computer system.										
	Account:			67	108,241	76,220	142%	267,324	0	267,324	351%
	Fund:			67	108,241	76,220	142%	267,324	0	267,324	351%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
62000	Fire										
105	Salaries and Wages			88,828	44,746	46,250	97%	57,684		57,684	125%
	Fire Chief, Asst Fire Chief and a portion of GM salaries.										
110	Payroll tax expense					6,650	0%	6,900		6,900	104%
120	Workers' Compensation			7,730	6,968	5,000	139%	7,474		7,474	149%
	coverage includes volunteers and contract positions.										
121	Physicals				1,200	11,500	10%	1,600		1,600	14%
	Annual firefighter physical exams										
125	Volunteer firefighter sti			-23,829	21,632	32,000	68%	44,281		44,281	138%
126	Strike Team Pay - VFF			-37,616	33,379	25,000	134%	37,523		37,523	150%
	Strike Team expense is a reimbursed expense for time & equipmt spent on out of district fire assignments.										
130	Payroll Tax - Fed W/H			-811		0	0%	2,062		2,062	*****%
135	Payroll Tax - FICA			236	3,450	0	***%	3,577		3,577	*****%
140	Payroll Tax - Medicare			186	1,441	0	***%	1,637		1,637	*****%
155	Payroll Tax - SUI			262	1,689	0	***%	1,695		1,695	*****%
160	Payroll Tax - ETT			-159	81	0	***%	88		88	*****%
165	Payroll Tax - FUTA			708	3,801	0	***%	3,850		3,850	*****%
205	Insurance - Health			4,043	418	900	46%	1,080		1,080	120%
210	Insurance - Dental			1,115	37	200	19%	250		250	125%
215	Insurance - Vision			432	6	30	20%	375		375	1250%
225	Retirement - PERS expense			1,201	51	700	7%	650		650	93%
305	Operations and maintenanc			3,342	1,948	0	***%	2,000		2,000	*****%
	paint--apparatus bay, office area, upstairs bath										
315	Postage, shipping and fre			518	654	200	327%	625		625	313%
320	Printing and reproduction			118		200	0%	100		100	50%
325	Professional svcs - Accou			585		1,500	0%	2,500		2,500	167%
	annual Black Mountain maintenance fees and audit report										

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
327	Professional svcs - Legal legal expenses moved to Fund 10 Admin. The calculated fund transfer is listed under Fund 10 revenues.			2,790	4,650	14,000	33%			0	0%
	\$27,315 shared legal expense to be transferred from Fire Capital Reserves.										
328	Insurance - prop and liab Share of insurance premium costs moved to Fund 10 Admin.			7,784	12	8,500	0%			0	0%
335	Meals - Reimbursement			132	84	500	17%	500		500	100%
340	Meetings and conferences Separate firefighting org and Fire Chief meetings					700	0%	750		750	107%
345	Mileage expense reimburse			66		650	0%	350		350	54%
351	Repairs and maint - equip repairs to tools, valves and other small equipmt			4,012	4,526	3,500	129%	1,500		1,500	43%
352	Repairs and maint - struc			405	259	0	***%	350		350	*****%
354	Repairs and maint - vehic repairs to fire vehicles as needed			5,760	9,169	9,000	102%	9,500		9,500	106%
370	Dispatch services annual costs to District and based on actual invoiced 8-15-2016 amt.			5,340	6,414	6,600	97%	8,082		8,082	122%
380	Utilities - alarm service			63	18	275	7%	285		285	104%
381	Utilities - electric			2,726	1,585	2,150	74%	1,850		1,850	86%
382	Utilities - propane			146	164	540	30%	250		250	46%
385	Dues and subscriptions membership dues- Ca State FF Assoc			5,013	1,627	3,000	54%	1,975		1,975	66%
386	Education and training Combined Accts 386 and 387 into a single acct For specialized firefighter training exercises, CPR/First Aid, rescue/confined space			1,042	401	1,000	40%	11,526		11,526	1153%
393	Advertising and public no anticipated public notice for UFC update 2017			50	88	1,000	9%	1,025		1,025	103%
395	Community Outreach fire safety and prevention			907	395	900	44%	923		923	103%
440	Vehicle Replacement Fund					0	0%	30,000		30,000	*****%
450	EMS supplies			1,704	1,815	2,550	71%	2,500		2,500	98%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
455	Fire Safety Gear & Equipm			26,454	4,180	10,500	40%	10,600		10,600	101%
470	Communication equipment replacement of 10 pagers and handheld radios.			2,414	3,699	15,000	25%	15,050		15,050	100%
485	Fuel expense			5,194	5,590	6,500	86%	6,500		6,500	100%
490	Small tools and equipment purchase of pumps			1,097	1,180	3,500	34%	1,500		1,500	43%
495	Uniform expense replacement of uniforms & wildland equipment for new volunteers.			1,749	4,698	3,000	157%	4,610		4,610	154%
503	Weed Abatement Costs			2,160	6,384	2,000	319%	2,810		2,810	141%
505	Fire Training Grounds Additional improvements to facility for firefighting and rescue training.			2,272	1,895	0	***%	2,900		2,900	*****%
510	Fire station addition 2015-16 carry-over approved by Board.				17,000	0	***%	49,000		49,000	*****%
710	County hazmat dues Annual cost to District			1,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee			696	54	750	7%	350		350	47%
820	Fireworks Clean Up			-1,400	1,000	0	***%	1,000		1,000	*****%
905	Transfer out Transfer out for insurance-prop & liability, computer upgrades, CSDA memebership, webpage maintenance, staff training, LAFCO and other expenses.					11,801	0%	44,248		44,248	375%
960	Property tax expense			142	721	350	206%	735		735	210%
	Account:			126,607	201,109	240,396	84%	388,620	0	388,620	162%
	Fund:			126,607	201,109	240,396	84%	388,620	0	388,620	162%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
63000	Lighting										
105	Salaries and Wages A portion of GM salary			16,158	6,554	8,850	74%	10,699		10,699 121%	
120	Workers' Compensation			243	2,363	500	473%	750		750 150%	
130	Payroll Tax - Fed W/H			-811		0	0%	2,477		2,477 *****	
135	Payroll Tax - FICA			45	229	0	***%	664		664 *****	
140	Payroll Tax - Medicare			16	89	0	***%	156		156 *****	
155	Payroll Tax - SUI			4	55	0	***%	97		97 *****	
160	Payroll Tax - ETT				4	0	***%	25		25 *****	
165	Payroll Tax - FUTA			30	85	0	***%	89		89 *****	
205	Insurance - Health a portion of utility crew costs for coverage.			1,013	494	900	55%	1,100		1,100 122%	
210	Insurance - Dental Formula for costs associated with utility crew enrolled in dental plan.			24	34	70	49%	250		250 357%	
215	Insurance - Vision Formula costs based on utility crew enrolled in vision plan.			4	5	15	33%	175		175 1167%	
225	Retirement - PERS expense Formula costs shared for utility crew enrolled in PERS.			727	1,792	400	448%	975		975 244%	
305	Operations and maintenanc scheduled scissor lift repairs			1,127	222	1,500	15%	3,700		3,700 247%	
320	Printing and reproduction			31	41	75	55%	75		75 100%	
325	Professional svcs - Accou shared audit expense			585		1,500	0%	750		750 50%	
340	Meetings and conferences					100	0%	300		300 300%	
351	Repairs and maint - equip				934	2,000	47%	500		500 25%	
353	Repairs & Maint- Infrastr				183	1,000	18%	500		500 50%	
381	Utilities - electric			15,156	13,733	16,500	83%	18,000		18,000 109%	
440	Vehicle Replacement Fund shared expense with use of Utility Dept vehicles for repairs and installations					0	0%	10,000		10,000 *****	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
490	Small tools and equipment specific tools/equipmt for lamp or pole repairs					400	0%	500		500	125%
500	Capital Outlay conversion to LED lamps in existing lights				5,405		0 ***%	12,500		12,500	*****%
905	Transfer out To Fund 10 for district wide expenses. Legal expenses to be separately transferred from Capital Reserves with Board approval.					2,513	0%	8,015		8,015	319%
	Account:			34,352	32,222	36,323	89%	72,297	0	72,297	199%
	Fund:			34,352	32,222	36,323	89%	72,297	0	72,297	199% %

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
64000	Sanitary										
105	Salaries and Wages			96,990	126,646	105,720	120%	140,150		140,150 133%	
120	Workers' Compensation				7,000	8,000	88%	8,325		8,325 104%	
130	Payroll Tax - Fed W/H			-3,245		0	0%	33,177		33,177 *****	
135	Payroll Tax - FICA			696	3,197	0	***%	6,163		6,163 *****	
140	Payroll Tax - Medicare			514	1,853	0	***%	2,864		2,864 *****	
155	Payroll Tax - SUI			62	659	0	***%	956		956 *****	
160	Payroll Tax - ETT			21	97	0	***%	982		982 *****	
165	Payroll Tax - FUTA			1,010	1,102	0	***%	1,845		1,845 *****	
205	Insurance - Health			12,922	9,082	16,000	57%	5,150		5,150 32%	
210	Insurance - Dental			372	858	1,250	69%	1,275		1,275 102%	
215	Insurance - Vision			54	131	350	37%	395		395 113%	
225	Retirement - PERS expense			9,667	9,008	12,250	74%	16,748	5	16,753 137%	
305	Operations and maintenanc materials and repairs to bldg and grds			9,486	3,631	5,000	73%	5,500		5,500 110%	
315	Postage, shipping and fre Based on 764 customers x .46 x 12 mos = \$4,216 / 2= \$2,108 for water and for wstewater.			2,089	2,195	1,000	220%	2,108		2,108 211%	
320	Printing and reproduction			125	279	600	47%	400		400 67%	
324	Professional Svcs- Consul SCADA annual consulting & maintenance costs					0	0%	1,000		1,000 *****	
325	Professional svcs - Accou Audit services			2,340		4,500	0%	2,500		2,500 56%	
326	Professional svcs - Engin			9,321	10,203	5,000	204%	3,000		3,000 60%	
340	Meetings and conferences			488		500	0%	500		500 100%	
345	Mileage expense reimburse			158	258	250	103%	200		200 80%	
351	Repairs and maint - equip			947	1,594	5,500	29%	7,000		7,000 127%	



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
582	WWTP Plant Maintenance routine repairs to plant facility			10,785	10,341	13,000	80%	9,000		9,000	69%
585	Sludge Removal Project				11,518	15,000	77%	250		250	2%
705	Waste Discharge Fees/Perm RWQCB annual fees			17,017		18,000	0%	25,000		25,000	139%
715	Licenses, permits and fee regulatory agency permit and operator certification fees			2,427	20,502	2,500	820%	2,500		2,500	100%
905	Transfer out transfer to Fund 10--Insurance, LAFCO and other than legal expenses. Legal expenses will be transferred from Wastewater Capital Reserve					11,530	0%	106,866	6	106,872	927%
960	Property tax expense			151	79	150	53%	150		150	100%
	Account:			262,134	323,169	313,994	103%	486,304	11	486,315	155%
	Fund:			262,134	323,169	313,994	103%	486,304	11	486,315	155%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
65000	Water										
105	Salaries and Wages			110,300	141,566	126,660	112%	141,150		141,150 111%	
120	Workers' Compensation			2,595	7,007	4,000	175%	8,270		8,270 207%	
130	Payroll Tax - Fed W/H			-3,245		0	0%	32,850		32,850 *****	
135	Payroll Tax - FICA			696	3,202	0	***%	6,179		6,179 *****	
140	Payroll Tax - Medicare			543	2,054	0	***%	2,914		2,914 *****	
155	Payroll Tax - SUI			62	715	0	***%	915		915 *****	
160	Payroll Tax - ETT			23	111	0	***%	1,075		1,075 *****	
165	Payroll Tax - FUTA			1,018	1,197	0	***%	1,845		1,845 *****	
205	Insurance - Health			13,069	10,687	12,664	84%	14,890		14,890 118%	
210	Insurance - Dental			380	978	1,017	96%	1,125		1,125 111%	
215	Insurance - Vision			55	149	200	75%	395		395 198%	
225	Retirement - PERS expense			9,743	10,084	12,250	82%	16,948		16,948 138%	
305	Operations and maintenanc material purchases, painting, repairs.			10,997	6,037	4,500	134%	4,500		4,500 100%	
315	Postage, shipping and fre See calculation in wastewater fund acct #40,315			2,505	2,163	2,100	103%	2,108		2,108 100%	
320	Printing and reproduction			381	506	400	127%	575		575 144%	
325	Professional svcs - Accou audit			2,340		2,400	0%	2,500		2,500 104%	
326	Professional svcs - Engin			11,570	2,510	10,000	25%	3,500		3,500 35%	
340	Meetings and conferences			474		400	0%	750		750 188%	
345	Mileage expense reimburse			387	291	250	116%	300		300 120%	
351	Repairs and maint - equip operational repairs to pumps			6,396	2,957	1,500	197%	2,000		2,000 133%	
352	Repairs and maint - struc			405	972	0	***%	1,000		1,000 *****	
353	Repairs & Maint- Infrastr in-ground repairs.		306	21,115	6,360	5,000	127%	8,000		8,000 160%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
354	Repairs and maint - vehic tires and other minor repairs.			51	589	1,000	59%	1,500		1,500	150%
356	Testing & Supplies-Well # testing required and routine.			2,280	1,971	0	***%	2,000		2,000	*****%
357	Testing & Supplies-Well # testing required and routine.			2,029	1,340	0	***%	2,000		2,000	*****%
358	Testing & Supplies-SLT We testing required and routine.			4,843	5,084	0	***%	5,000		5,000	*****%
359	Testing & Supplies-Other testing required and routine			7,522	7,625	0	***%	7,800		7,800	*****%
362	Cross-Connection Control Annual inspection costs			761	1,145	800	143%	1,200		1,200	150%
381	Utilities - electric			31,796	28,050	29,500	95%	31,000		31,000	105%
382	Utilities - propane			281	309	600	52%	350		350	58%
383	Utilities - trash			-1,588	567	625	91%	650		650	104%
385	Dues and subscriptions membership renewals			2,884	6,883	1,540	447%	6,875		6,875	446%
386	Education and training				1,129	2,000	56%	2,050		2,050	103%
393	Advertising and public no			225	200	150	133%	210		210	140%
400	Supplies				322	6,000	5%	150		150	3%
420	Equipt. & Supplies			8,869	299	650	46%	8,000		8,000	1231%
440	Vehicle Replacement Fund					0	0%	3,000		3,000	*****%
459	Scada SCADA annual maintenance costs				100,806	0	***%	1,000		1,000	*****%
470	Communication equipment					100	0%	100		100	100%
481	Chemicals- Well #3			1,681	2,370	0	***%	2,500		2,500	*****%
482	Chemicals-Well #4			1,922	1,134	0	***%	2,500		2,500	*****%
483	Chemicals-SLT Well			219		0	0%	1,550		1,550	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
485	Fuel expense			3,032	2,385	3,200	75%	3,200		3,200	100%
490	Small tools and equipment			739	671	1,500	45%	800		800	53%
495	Uniform expense Utility crew uniform and boots			97	458	700	65%	550		550	79%
520	Water Main Valves Replace emergency repairs and replacements in streets.				3,965	0	***%	4,250		4,250	*****%
525	Water meter replacement there will be a transfer in from Water Project Fund and existing banking acct revenues-- \$23,000			13,678	8,117	9,800	83%	23,000		23,000	235%
535	Water Lines Repairs				502	0	***%	3,000		3,000	*****%
553	Manholes and Valve Raisin			1,420	1,062	0	***%	1,200		1,200	*****%
605	USDA Loan Payment District is required to maintain a bank acct with \$67,000 for automatic pymt to USDA. This expenditue will fund this acct with the minimum bank balance for FY pymts to USDA.			40,814	66,381	67,000	99%	47,000		47,000	70%
715	Licenses, permits and fee			10,909	-915	7,000	-13%	7,500		7,500	107%
805	Refundable Water & Hydran			305	3,949	0	***%	200		200	*****%
905	Transfer out See Fund 10 transfers in for breakdown of expenses shown here.					28,608	0%	106,866		106,866	374%
960	Property tax expense			121		0	0%	100		100	*****%
	Account:			306	326,699	445,944	130%	530,890	0	530,890	154%
	Fund:			306	326,699	445,944	130%	530,890	0	530,890	154%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
66000	SOLID WASTE										
325	Professional svcs - Accou audit and acctg expenses					500	0%	2,500		2,500	500%
340	Meetings and conferences					100	0%	500		500	500%
384	Trash Recepticles trash receptacle bags Prior FY expenses were one time cost for recepticles.				4,758	5,000	95%	900		900	18%
385	Dues and subscriptions					100	0%	100		100	100%
393	Advertising and public no				799	500	160%	250		250	50%
395	Community Outreach					250	0%	275		275	110%
905	Transfer out Transfer to Fund 10 for shared legal and non-legal expenses					0	0%	1,291		1,291	*****
	Account:				5,557	6,450	86%	5,816	0	5,816	90%
	Fund:				5,557	6,450	86%	5,816	0	5,816	90%
	Grand Total:		306	749,859	1,116,242	1,017,497		1,751,251	11	1,751,262	

**FY 2016-17 O& M BUDGET**

**STAFFING EXPENSES AND STATEMENT OF JUSTIFICATION**

**JULY 29, 2016 BOARD MEETING**

This Fiscal Year budget proposes increases to District staffing levels, in particular:

**Utility Department**—(1) full-time Utility Worker, Step 1 compensation-\$12.75/hr with benefits when eligible. An alternate option is part-time position, maximum of 32 hours/wk; and

**Administration Department**—1 part-time Account Clerk 1, Step 1 compensation-\$14.99/hr without benefits.

Prior to a job offer being given to a prospective employee, District Personnel Policy requires review and approval by the Board of Directors.

**Statement of Justification:**

Projected Work Programs for 2016-17, if approved by Board at July 29, 2016, includes grant funded work as well as water and wastewater line replacement and relocation projects that

a) Utility Worker-full time with benefits when eligible

Step 1 base compensation	\$13,260 yearly (est. p-t 10,608 w/o benefits)
With benefit value added	\$ 6,675

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**TOTAL Real Value \$19,935**

b) Account Clerk 1 –part time (maximum 1040 hours yr) without benefits

Step 1 base compensation	\$15,590 yearly
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**TOTAL Real Value \$15,590**

**TOTAL SALARY INCREASE \$35,525**

**2015-16 TOTAL PAYROLL \$271,132 with temporary Utility Worker expense**

**SALARY PROJECTED 13% Increase**

**Potential Options to offset proposed salary increase:**

1) Delay hiring of part-time position until December-January

Rationale: requires approx. 6 months of FY expense reducing costs to approximately half of projected cost, \$7,745 vs \$15,590.

- 2) Hire Utility Worker as temporary for a maximum of 1040 hours

Rationale: reduces overall expense by half, \$9,968 vs \$19,935. This option could delay water and sewer line relocation project needed to be done in conjunction with County's park improvements project scheduled for November – January period. Also would impact ongoing WWTP routine maintenance operations as well as Fire Station improvement work to be done beginning in September – March.

- 3) Hire seasonal, temporary account clerk position on an as needed basis

Rationale: reduces or eliminates salary expense but could cost an estimated 25%- 30% more in monthly invoice expense for the use of a placement agency to find, screen and provide a person. Advantage is finding a qualified person who is already screened, drug tested and completed background clearance and no payroll, taxes and benefit costs.

- 4) Terminate District Engineer contract which is a 100% offset to both position expenses, according to an analysis prepared for O & P Committee.

Rationale: These services have evolved into an as needed basis with a trend toward lower annual costs but these costs could offset 100% of both salary expenses. The O & P Committee has asked that an RFP for a new scope of services be prepared for competitive bidding process and structured to fit District's future engineering needs/service requirements. This process could take up to 9 months to complete with any resulting change in status.

Submitted by:

Darrell Gentry, General Manager

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenues Over (Under) Expenditures Report  
For the Year: 2017 - 2018

Fund	Proposed Revenues	Proposed Expenditures	Net Budget
10 ADMINISTRATION DEPARTMENT	313,000.00	310,150.00	2,850.00
20 FIRE PROTECTION DEPARTMENT	349,599.00	321,555.00	28,044.00
30 LIGHTING DEPARTMENT	79,810.00	62,247.00	17,563.00
40 WASTEWATER/SANITARY DEPARTMENT	537,174.00	495,451.00	41,723.00
50 WATER DEPARTMENT	489,601.00	465,502.00	24,099.00
60 SOLID WASTE DEPARTMENT	29,446.00	21,620.00	7,826.00
<b>Totals</b>	<b>1,798,630.00</b>	<b>1,676,525.00</b>	<b>122,105.00</b>

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
46000 Interest										
46000 Interest		590	4,408	208	0	***%			0	0%
46020 Transfer In -Fire (16.5%)					47,300	0%	51,000		51,000	107%
46030 Transfer In -Lighting					8,045	0%	10,000		10,000	124%
46040 Transfer In -Sewer (40%)					107,266	0%	125,000		125,000	116%
46050 Transfer In -Water (40%)					114,666	0%	125,000		125,000	109%
46060 Transfer In- Solid Waste					1,341	0%	2,000		2,000	149%
46100 Realized Earnings			2,778	203	0	***%			0	0%
46150 Miscellaneous Income		106	137,317		0	0%			0	0%
46151 Refund/Adjustments			241	1,127	0	***%			0	0%
Group:		696	144,744	1,538	278,618	1%	313,000	0	313,000	112%
Fund:		696	144,744	1,538	278,618	1%	313,000	0	313,000	112%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
40000										
40220 Weed Abatement Fees		1,662	1,646		450	0%	533		533	118%
40300 Fireworks Permit Fees			1,800		800	0%	900		900	112%
40320 Fire Impact Fees		4,016	55,217		0	0%	10		10	*****%
40410 Mutual Aid Fires			6,896		0	0%			0	0%
40420 Ambulance Reimbursement		4,364	4,431		3,200	0%	3,200		3,200	100%
40440 CDBG Grant VFFA grant					105,000	0%			0	0%
40500 VFA Assistance Grant				5,424	0	***%	10		10	*****%
42200 Fire Recovery Program					0	0%	5		5	*****%
Group:		10,042	69,990	5,424	109,450	5%	4,658	0	4,658	4%
43000 Property Taxes Collected										
43000 Property Taxes Collected		45,034	289,090	5,027	304,291	2%	314,941		314,941	103%
Group:		45,034	289,090	5,027	304,291	2%	314,941	0	314,941	103%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire			61,224		0	0%	30,000		30,000	*****%
Group:			61,224		0	0%	30,000	0	30,000	*****%
46000 Interest										
46000 Interest		850	38		0	0%			0	0%
46151 Refund/Adjustments		766	3,948		0	0%			0	0%
46155 Will Serve Processing		117			0	0%			0	0%
46156 Reimbursement of State		215			0	0%			0	0%
46175 Sale of Surplus Property		4,116			0	0%			0	0%
Group:		6,064	3,986		0	0%	0	0	0	0%
Fund:		61,140	424,290	10,451	413,741	3%	349,599	0	349,599	84%

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30 LIGHTING DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
43000 Property Taxes Collected										
43000 Property Taxes Collected		12,741	79,893	4,876	77,486	6%	79,810		79,810	102%
Group:		12,741	79,893	4,876	77,486	6%	79,810	0	79,810	102%
46000 Interest										
46000 Interest		868	38		0	0%			0	0%
46150 Miscellaneous Income		306			0	0%			0	0%
46151 Refund/Adjustments		124	3,948		0	0%			0	0%
46156 Reimbursement of State		215			0	0%			0	0%
Group:		1,513	3,986		0	0%	0	0	0	0%
Fund:		14,254	83,879	4,876	77,486	6%	79,810	0	79,810	102%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
40000										
40440 CDBG Grant		374,288			0	0%			0	0%
40750 Solid Waste Contract		28,529	15,007		0	0%			0	0%
40760 Sludge Bed - Co. of San		300			0	0%			0	0%
40850 Wastewater Hook-up Fees fees charged for hook-up to system.		220,298	282,610		0	0%	150,000		150,000	*****%
40900 Wastewater Sales		297,324	308,489	28,178	333,976	8%	337,366		337,366	101%
40910 Wastewater Late Charges		11,286	9,882	537	6,000	9%			0	0%
Group:		932,025	615,988	28,715	339,976	8%	487,366	0	487,366	143%
43000 Property Taxes Collected										
43000 Property Taxes Collected		7,320	45,627	1,106	46,502	2%	47,808		47,808	102%
Group:		7,320	45,627	1,106	46,502	2%	47,808	0	47,808	102%
46000 Interest										
46000 Interest		2,066	153		0	0%			0	0%
46151 Refund/Adjustments		-3,041	3,987		0	0%	1,000		1,000	*****%
46153 Plan Check Fees development plan reviews					0	0%	1,000		1,000	*****%
46155 Will Serve Processing		234			0	0%			0	0%
46156 Reimbursement of State		859			0	0%			0	0%
46175 Sale of Surplus Property		94			0	0%			0	0%
46180 Public Records Requests		4			0	0%			0	0%
Group:		216	4,140		0	0%	2,000	0	2,000	*****%
Fund:		939,561	665,755	29,821	386,478	8%	537,174	0	537,174	138%

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50 WATER DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
40000										
40440 CDBG Grant			-910	-355	0	***%			0	0%
Group:			-910	-355	0	***%	0	0	0	0%
41000 Water Sales										
41000 Water Sales		295,011	296,662	34,048	330,117	10%	385,102		385,102	116%
41001 Water Connection Fees		419,228	514,490	2,250	20	***%			0	0%
41005 Water Late Charges		15,842	20,539	1,676	200	838%			0	0%
41010 Water Meter Fees		62,654	23,030	47,450	4,500	***%	100,786		100,786	2239%
Group:		792,735	854,721	85,424	334,837	26%	485,888	0	485,888	145%
46000 Interest										
46000 Interest		1,464	153		0	0%	1,061		1,061	*****%
46010 Transfer In					23,000	0%			0	0%
46151 Refund/Adjustments		-6,474	5,094		0	0%			0	0%
46153 Plan Check Fees					2,060	0%	2,122		2,122	103%
46155 Will Serve Processing		117	500		515	0%	530		530	102%
46156 Reimbursement of State		859			0	0%			0	0%
46175 Sale of Surplus Property		694			0	0%			0	0%
46180 Public Records Requests		4			0	0%			0	0%
Group:		-3,336	5,747		25,575	0%	3,713	0	3,713	14%
Fund:		789,399	859,558	85,069	360,412	24%	489,601	0	489,601	135%

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60 SOLID WASTE DEPARTMENT

Account	Actuals				Current Budget 16-17	% Rec. 16-17	Prelim. Budget 17-18	Budget Change 17-18	Final Budget 17-18	% Old Budget 17-18
	13-14	14-15	15-16	16-17						
40000										
40750 Solid Waste Contract			63,778		0	0%			0	0%
Group:			63,778		0	0%	0	0	0	0%
46000 Interest										
46005 Franchise Fees				5,399	28,714	19%	29,446		29,446	102%
Group:				5,399	28,714	19%	29,446	0	29,446	102%
Fund:			63,778	5,399	28,714	19%	29,446	0	29,446	102%
Grand Total:		1,805,050	2,242,004	137,154	1,545,449		1,798,630	0	1,798,630	

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10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
61000	Administration										
105	Salaries and Wages		7,023	32,000		0	0%			0	0%
111	BOD Stipend			5,100	500	6,000	8%	8,000		8,000	133%
115	Payroll Expenses		-1,421			0	0%			0	0%
130	Payroll Tax - Fed W/H		169			0	0%			0	0%
175	Payroll - Income Withhold		521			0	0%			0	0%
205	Insurance - Health		4,478			0	0%			0	0%
210	Insurance - Dental		23			0	0%			0	0%
215	Insurance - Vision		23			0	0%			0	0%
225	Retirement - PERS expense			1,300		0	0%			0	0%
301	Facility Use		-35			0	0%			0	0%
305	Operations and maintenanc replace flooring in Admin offices and loft			945	106	0	***%	25,000		25,000	*****%
310	Phone and fax expense				608	0	***%			0	0%
320	Printing and reproduction			496	430	300	143%	500		500	167%
324	Professional Svcs- Consul					4,800	0%	5,000		5,000	104%
327	Professional svcs - Legal			93,546	48,641	166,500	29%	220,000		220,000	132%
328	Insurance - prop and liab				22,069	24,000	92%	29,000		29,000	121%
335	Meals - Reimbursement			130		0	0%			0	0%
340	Meetings and conferences		20			1,000	0%	1,000		1,000	100%
345	Mileage expense reimburse		47	13	80	400	20%	500		500	125%
351	Repairs and maint - equip				580	0	***%			0	0%
375	Internet expenses				68	4,116	2%	1,400		1,400	34%
376	Webpage- Upgrade/Maint					2,400	0%	2,900		2,900	121%
385	Dues and subscriptions					5,130	0%	5,200		5,200	101%

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10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
386	Education and training			5,447		4,800	0%	5,500		5,500	115%
393	Advertising and public no			155		400	0%			0	0%
394	LAFCO Allocations				5,541	5,500	101%	5,900		5,900	107%
405	Software				4,331	5,100	85%			0	0%
410	Office Supplies			802	744	5,200	14%	250		250	5%
415	Office Equipment			730	4,356	6,500	67%			0	0%
465	Cell phones, radios and p				140	1,680	8%			0	0%
470	Communication equipment			1,120		0	0%			0	0%
475	Computer supplies and upg			2,011	10,345	27,718	37%			0	0%
495	Uniform expense			607		0	0%			0	0%
715	Licenses, permits and fee				50	0	***%			0	0%
908	Cash Over/ Cash Short			-1		0	0%			0	0%
911	Finance Charges/Late Fees			1		0	0%			0	0%
925	Bank service charges			1,489	185	0	***%			0	0%
940	Bank service charges		24			0	0%			0	0%
	Account:		10,872	145,891	98,774	271,544	36%	310,150	0	310,150	114%
	Fund:		10,872	145,891	98,774	271,544	36%	310,150	0	310,150	114%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
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20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		13-14	14-15	15-16	16-17						
60505	Repairs & Maintenance - Infrastructure										
353	Repairs & Maint- Infrastr					387	0%	200		200	52%
	Account:					387	0%	200	0	200	52%
62000	Fire										
105	Salaries and Wages		88,828	44,471	7,156	57,684	12%	59,500		59,500	103%
106	Vacation Used		3			0	0%			0	0%
110	Payroll tax expense		2,174			0	0%	9,012		9,012	*****%
115	Payroll Expenses			402		0	0%	2,789		2,789	*****%
120	Workers' Compensation		7,730	6,968		7,474	0%	8,150		8,150	109%
121	Physicals			1,200	510	1,600	32%			0	0%
125	Volunteer firefighter sti		-23,829	21,632	13,320	88,562	15%	34,560		34,560	39%
126	Strike Team Pay - VFF		-37,616	33,379		37,523	0%	34,230		34,230	91%
130	Payroll Tax - Fed W/H		-811			20,623	0%			0	0%
135	Payroll Tax - FICA		236	3,435	706	3,577	20%	3,910		3,910	109%
140	Payroll Tax - Medicare		186	1,437	297	837	35%	1,845		1,845	220%
155	Payroll Tax - SUI		262	1,688	643	558	115%	1,495		1,495	268%
160	Payroll Tax - ETT		-159	81	21	58	36%	1,402		1,402	2417%
165	Payroll Tax - FUTA		708	3,799	743	42	***%	5,302		5,302	12624%
205	Insurance - Health		4,043	418	138	1,080	13%	1,520		1,520	141%
210	Insurance - Dental		1,115	36	11	250	4%	450		450	180%
215	Insurance - Vision		432	6	2	375	1%	550		550	147%
225	Retirement - PERS expense		1,201	48	120	650	18%	1,580		1,580	243%
305	Operations and maintenanc		3,342	1,948	1,603	2,000	80%	1,800		1,800	90%
310	Phone and fax expense		558	455		0	0%	650		650	*****%
315	Postage, shipping and fre		518	604	101	625	16%	625		625	100%

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20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
320	Printing and reproduction		118			100	0%	200		200	200%
325	Professional svcs - Accou		585			2,500	0%	1,600		1,600	64%
326	Professional svcs - Engin		41	2,676		0	0%	2,800		2,800	*****%
327	Professional svcs - Legal		2,790	4,650		0	0%			0	0%
328	Insurance - prop and liab		7,784	2,219		0	0%			0	0%
330	Contract labor		1,878	3,818		0	0%			0	0%
335	Meals - Reimbursement		132	84	60	500	12%	525		525	105%
340	Meetings and conferences					750	0%	750		750	100%
345	Mileage expense reimburse		66			350	0%	670		670	191%
350	Repairs and maint - compu		888	397		0	0%			0	0%
351	Repairs and maint - equip		4,012	4,526	901	1,500	60%	3,500		3,500	233%
352	Repairs and maint - struc		405	259	5,933	350	***%	200		200	57%
353	Repairs & Maint- Infrastr		172	646		0	0%	350		350	*****%
354	Repairs and maint - vehic		5,760	8,627	2,095	9,500	22%	8,545		8,545	90%
370	Dispatch services		5,340	6,414	8,082	6,775	119%	7,110		7,110	105%
375	Internet expenses		122	54		0	0%	300		300	*****%
380	Utilities - alarm service		63	18		285	0%	295		295	104%
381	Utilities - electric		2,726	1,585	497	1,850	27%	1,875		1,875	101%
382	Utilities - propane		146	164		250	0%	600		600	240%
383	Utilities - trash		19			0	0%			0	0%
385	Dues and subscriptions		5,013	1,627	1,100	1,975	56%	3,250		3,250	165%
386	Education and training		1,967	401	753	11,526	7%	500		500	4%
387	Education and training: T					2,976	0%	3,000		3,000	101%
388	Education and training: C			260		675	0%	745		745	110%

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20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
393	Advertising and public no		50	88		1,025	0%	1,025		1,025	100%
394	LAFCO Allocations		395	467		0	0%			0	0%
395	Community Outreach		907	395		923	0%	975		975	106%
400	Supplies		3	22		0	0%			0	0%
405	Software		1,178	579		0	0%			0	0%
410	Office Supplies		-44	463		0	0%	175		175	*****%
415	Office Equipment		2,681	1,744		0	0%	150		150	*****%
440	Vehicle Replacement Fund					30,000	0%	17,500		17,500	58%
450	EMS supplies		1,704	1,815	341	2,500	14%	2,785		2,785	111%
455	Fire Safety Gear & Equipm		28,778	4,214		10,600	0%	4,995		4,995	47%
456	VFF Assistance Grant			14,269		0	0%			0	0%
465	Cell phones, radios and p		763	713		0	0%	750		750	*****%
470	Communication equipment		2,414	3,189	17	15,050	0%	5,000		5,000	33%
475	Computer supplies and upg		13	28		0	0%			0	0%
485	Fuel expense		5,194	5,089	592	6,500	9%	6,515		6,515	100%
490	Small tools and equipment		1,097	394		1,500	0%	500		500	33%
495	Uniform expense		1,749	4,698		4,610	0%	4,600		4,600	100%
500	Capital Outlay			4,160		0	0%			0	0%
503	Weed Abatement Costs		2,160	2,734		2,810	0%	2,900		2,900	103%
505	Fire Training Grounds		2,272	1,895		2,900	0%	2,500		2,500	86%
514	Fire Sprinklers - Undergr		207			0	0%			0	0%
530	Fire hydrant replacement			143,750		0	0%			0	0%
710	County hazmat dues		1,000	2,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee		696	54	13	350	4%	775		775	221%

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20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
820	Fireworks Clean Up		-1,400	1,000		1,000	0%	1,000		1,000	100%
900	Misc		-23,524	336		0	0%			0	0%
905	Transfer out					16,775	0%	50,250		50,250	300%
915	Returned Checks		81			0	0%			0	0%
920	Credit Card Service Fees		278	47	75	300	25%			0	0%
925	Bank service charges		832	777		0	0%			0	0%
930	Interest Fees			15		0	0%			0	0%
960	Property tax expense		142	721		735	0%	775		775	105%
990	Property Tax Revenue		-216,477			0	0%			0	0%
999	Fire Impact fees					10,000	0%	10,000		10,000	100%
	Account:		-97,903	356,088	47,830	374,958	13%	321,355	0	321,355	86%
62500	Fire Hydrants										
326	Professional svcs - Engin			1,446		2,744	0%			0	0%
	Account:			1,446		2,744	0%	0	0	0	0%
	Fund:		-97,903	357,534	47,830	378,089	13%	321,555	0	321,555	85%

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30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
63000	Lighting										
105	Salaries and Wages		16,158	6,406	554	10,699	5%	10,950		10,950 102%	
110	Payroll tax expense		17			0	0%	310		310 *****	
115	Payroll Expenses			329		450	0%	470		470 104%	
120	Workers' Compensation		243	2,363		750	0%	815		815 109%	
130	Payroll Tax - Fed W/H		-811			2,477	0%			0 0%	
135	Payroll Tax - FICA		45	221	31	664	5%	4,995		4,995 752%	
140	Payroll Tax - Medicare		16	87	8	156	5%	100		100 64%	
155	Payroll Tax - SUI		4	54		97	0%	470		470 485%	
160	Payroll Tax - ETT			4	1	50	2%	295		295 590%	
165	Payroll Tax - FUTA		30	84		869	0%	250		250 29%	
205	Insurance - Health		1,013	494		1,500	0%	1,535		1,535 102%	
210	Insurance - Dental		24	33	1	250	0%	297		297 119%	
215	Insurance - Vision		4	5		175	0%	190		190 109%	
225	Retirement - PERS expense		727	1,791	4	975	0%	2,210		2,210 227%	
305	Operations and maintenanc		1,127	222		3,700	0%	800		800 22%	
310	Phone and fax expense		87	237		0	0%	250		250 *****	
320	Printing and reproduction		31	41		75	0%	115		115 153%	
325	Professional svcs - Accou		585			750	0%	1,615		1,615 215%	
326	Professional svcs - Engin		41	130		0	0%			0 0%	
327	Professional svcs - Legal Transferred to FUND 10		2,281	4,284		0	0%			0 0%	
328	Insurance - prop and liab Transferred to FUND 10		745	2,219		0	0%			0 0%	
330	Contract labor		-103	3,818		0	0%			0 0%	
340	Meetings and conferences					300	0%	350		350 117%	

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30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
345	Mileage expense reimburse		12			0	0%			0	0%
350	Repairs and maint - compu		472			0	0%			0	0%
351	Repairs and maint - equip			663		500	0%	650		650	130%
353	Repairs & Maint- Infrastr			183		500	0%	1,750		1,750	350%
375	Internet expenses		35	30		0	0%	100		100	*****%
381	Utilities - electric		15,156	12,628	2,394	18,000	13%	25,000		25,000	139%
382	Utilities - propane		56	42		0	0%			0	0%
383	Utilities - trash		-476			0	0%			0	0%
385	Dues and subscriptions		242			0	0%			0	0%
393	Advertising and public no		-200	11		0	0%			0	0%
394	LAFCO Allocations Transferred to FUND 10		395	467		0	0%			0	0%
400	Supplies		3			0	0%			0	0%
405	Software		910	533		0	0%			0	0%
410	Office Supplies		-211	294		0	0%	1,780		1,780	*****%
415	Office Equipment			1,744		0	0%			0	0%
440	Vehicle Replacement Fund					10,000	0%	6,525		6,525	65%
465	Cell phones, radios and p		7	13		0	0%	75		75	*****%
475	Computer supplies and upg			6		0	0%			0	0%
485	Fuel expense			185		0	0%			0	0%
490	Small tools and equipment					500	0%	350		350	70%
500	Capital Outlay			5,655		12,500	0%			0	0%
514	Fire Sprinklers - Undergr		30			0	0%			0	0%
715	Licenses, permits and fee			54	13	0	***%			0	0%
900	Misc		-449			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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For the Year: 2017 - 2018

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
905	Transfer out					3,050	0%			0	0%
915	Returned Checks		3			0	0%			0	0%
925	Bank service charges		-8			0	0%			0	0%
930	Interest Fees			15		0	0%			0	0%
960	Property tax expense		20	85		0	0%			0	0%
990	Property Tax Revenue		-61,356			0	0%			0	0%
	Account:		-23,095	45,430	3,006	68,987	4%	62,247	0	62,247	90%
	Fund:		-23,095	45,430	3,006	68,987	4%	62,247	0	62,247	90%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
64000	Sanitary										
104	Paid Time Off		208	208		0	0%			0	0%
105	Salaries and Wages		96,990	120,233	21,913	109,900	20%	152,820		152,820	139%
106	Vacation Used		432	759		0	0%			0	0%
107	Overtime		1,860	1,525		0	0%			0	0%
108	Sick Leave Used		225	167		0	0%			0	0%
109	Stand-by Hours		858	735		0	0%			0	0%
110	Payroll tax expense		-2,801			0	0%	1,865		1,865	*****
115	Payroll Expenses			909		0	0%	4,856		4,856	*****
120	Workers' Compensation		9,639	7,000		6,750	0%	9,935		9,935	147%
130	Payroll Tax - Fed W/H		-3,245			27,792	0%			0	0%
135	Payroll Tax - FICA		696	3,025	651	5,235	12%			0	0%
140	Payroll Tax - Medicare		514	1,760	317	2,061	15%			0	0%
155	Payroll Tax - SUI		62	615	19	783	2%			0	0%
160	Payroll Tax - ETT		21	91	22	9,018	0%			0	0%
165	Payroll Tax - FUTA		1,010	1,053	22	2,780	1%			0	0%
205	Insurance - Health		12,922	8,682	1,254	5,150	24%	18,650		18,650	362%
210	Insurance - Dental		372	822	108	990	11%	1,200		1,200	121%
215	Insurance - Vision		54	125	17	300	6%	400		400	133%
225	Retirement - PERS expense		9,667	8,625	1,180	7,795	15%	15,375		15,375	197%
305	Operations and maintenanc		9,486	3,631	781	3,500	22%	5,200		5,200	149%
310	Phone and fax expense		1,421	1,552		0	0%	1,230		1,230	*****
315	Postage, shipping and fre		2,089	1,970	456	2,108	22%	1,950		1,950	93%
320	Printing and reproduction		125	279		400	0%	600		600	150%
324	Professional Svcs- Consul					1,000	0%	1,000		1,000	100%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
325	Professional svcs - Accou		2,340			2,500	0%	2,625		2,625	105%
326	Professional svcs - Engin		9,321	9,006	182	3,000	6%	9,000		9,000	300%
327	Professional svcs - Legal Transferred to FUND 10		11,969	19,513		0	0%			0	0%
328	Insurance - prop and liab Transferred to Fund 10		5,897	8,840		0	0%			0	0%
330	Contract labor		10,900	4,698		0	0%			0	0%
340	Meetings and conferences		488			500	0%	570		570	114%
345	Mileage expense reimburse		158	258	26	200	13%	300		300	150%
350	Repairs and maint - compu		966	764		0	0%			0	0%
351	Repairs and maint - equip		947	1,594	14,793	7,000	211%	7,500		7,500	107%
352	Repairs and maint - struc		89			925	0%	2,150		2,150	232%
353	Repairs & Maint- Infrastr		1,309	263	298	3,700	8%	5,950		5,950	161%
354	Repairs and maint - vehic		51	470	366	1,500	24%			0	0%
355	WW - Testing & Supplies		2,422	4,749	162	3,750	4%	4,650		4,650	124%
358	Testing & Supplies-SLT We		81			0	0%			0	0%
359	Testing & Supplies-Other		-39			0	0%			0	0%
375	Internet expenses		315	168		0	0%	550		550	*****
380	Utilities - alarm service		906	767	36	1,125	3%	1,275		1,275	113%
381	Utilities - electric		59,464	55,298	17,086	57,950	29%	54,750		54,750	94%
382	Utilities - propane		281	309		350	0%	685		685	196%
383	Utilities - trash		-1,588	567	95	625	15%	675		675	108%
385	Dues and subscriptions		2,455	574		1,850	0%	1,985		1,985	107%
386	Education and training			395		1,250	0%	1,250		1,250	100%
393	Advertising and public no		75	45		100	0%	300		300	300%

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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
394	LAFCO Allocations Transferred to FUND 10		1,578	1,869		0	0%			0	0%
395	Community Outreach			163		0	0%	250		250	*****
400	Supplies		2,782			0	0%			0	0%
405	Software		3,564	2,133		0	0%			0	0%
410	Office Supplies		438	1,307		0	0%	710		710	*****
415	Office Equipment		214	1,889		0	0%			0	0%
420	Equipt. & Supplies		8,869	6,910		2,800	0%	700		700	25%
440	Vehicle Replacement Fund					0	0%	17,000		17,000	*****
450	EMS supplies		293			0	0%			0	0%
459	Scada			40,165	108	1,000	11%	1,000		1,000	100%
465	Cell phones, radios and p		577	477		0	0%	625		625	*****
470	Communication equipment					525	0%	525		525	100%
475	Computer supplies and upg			6		0	0%			0	0%
482	Chemicals-Well #4		948			0	0%			0	0%
485	Fuel expense		3,364	2,338	1,177	3,175	37%	3,525		3,525	111%
490	Small tools and equipment		693	647	45	675	7%	300		300	44%
495	Uniform expense		97	458		550	0%	500		500	91%
498	Sales Tax Paid			107		0	0%			0	0%
500	Capital Outlay			15,891		0	0%			0	0%
514	Fire Sprinklers - Undergr		177			0	0%			0	0%
535	Water Lines Repairs			438		0	0%			0	0%
545	Sewer System Mngmt Plan (		1,930			0	0%			0	0%
550	Reg. Salt & Nutrient Mgmt		961			0	0%			0	0%
553	Manholes and Valve Raisin		1,450			2,000	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
555	16th Street Sewer Replace	1,531	176,830	9,081		0	0%			0	0%
557	Verde Place Sewer		74,332			0	0%			0	0%
560	Sewer Line Repairs			171		0	0%			0	0%
570	Repairs, Maint. and Video		7,800	9,267		9,975	0%	7,500		7,500	75%
581	WWTP Expansion			1,549		0	0%			0	0%
582	WWTP Plant Maintenance		10,785	9,671	3,570	9,000	40%	13,750		13,750	153%
583	WWTP Drying Pond Maintena		170	500		0	0%			0	0%
585	Sludge Removal Project			11,358	165	1,250	13%	2,580		2,580	206%
705	Waste Discharge Fees/Perm		17,017			25,000	0%	25,625		25,625	103%
715	Licenses, permits and fee		2,427	20,502	929	2,500	37%	2,565		2,565	103%
800	Deposit/ Liabilities		-1,023	108		0	0%			0	0%
805	Refundable Water & Hydran			6	47	50	94%			0	0%
900	Misc		-4,082			0	0%			0	0%
905	Transfer out					40,667	0%	109,000		109,000	268%
908	Cash Over/ Cash Short		10	10		0	0%			0	0%
910	Tax Penalties & Late Fees			2		0	0%			0	0%
911	Finance Charges/Late Fees			32		0	0%			0	0%
915	Returned Checks		39			0	0%			0	0%
920	Credit Card Service Fees		390	47	75	350	21%			0	0%
925	Bank service charges		-32			0	0%			0	0%
930	Interest Fees			59		0	0%			0	0%
960	Property tax expense		151	79		150	0%			0	0%
990	Property Tax Revenue		-35,247			0	0%			0	0%
Account:		1,531	528,914	409,284	65,900	371,554	18%	495,451	0	495,451	133%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
65000	Water										
315	Postage, shipping and fre		416			0	0%			0	0%
385	Dues and subscriptions		81			0	0%			0	0%
	Account:		497			0	***%	0	0	0	0%
	Fund:	1,531	529,411	409,284	65,900	371,554	18%	495,451	0	495,451	133%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		13-14	14-15	15-16	16-17						
60505	Repairs & Maintenance - Infrastructure										
353	Repairs & Maint- Infrastr					3,000	0%	3,200		3,200	107%
	Account:					3,000	0%	3,200	0	3,200	107%
61000	Administration										
380	Utilities - alarm service					825	0%	910		910	110%
	Account:					825	0%	910	0	910	110%
62000	Fire										
315	Postage, shipping and fre					750	0%	810		810	108%
	Account:					750	0%	810	0	810	108%
64000	Sanitary										
459	Scada					1,000	0%			0	0%
	Account:					1,000	0%	0	0	0	0%
65000	Water										
104	Paid Time Off		208	208		0	0%			0	0%
105	Salaries and Wages		110,300	135,924	22,956	109,900	21%	158,955		158,955	145%
106	Vacation Used		492	284		0	0%			0	0%
107	Overtime		917	1,179		0	0%			0	0%
108	Sick Leave Used		149	167		0	0%			0	0%
109	Stand-by Hours		857	737		0	0%			0	0%
110	Payroll tax expense		-2,011			25,000	0%	27,500		27,500	110%
115	Payroll Expenses			909		0	0%	1,910		1,910	*****
120	Workers' Compensation		2,595	7,007		6,750	0%	8,400		8,400	124%
130	Payroll Tax - Fed W/H		-3,245			27,792	0%			0	0%
135	Payroll Tax - FICA		696	3,030	665	6,235	11%			0	0%
140	Payroll Tax - Medicare		543	1,973	332	2,062	16%			0	0%
155	Payroll Tax - SUI		62	671	19	883	2%			0	0%
160	Payroll Tax - ETT		23	106	23	11,000	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
165	Payroll Tax - FUTA		1,018	1,149	22	2,780	1%			0	0%
205	Insurance - Health		13,069	10,396	1,372	6,150	22%	15,650		15,650	254%
210	Insurance - Dental		380	950	114	930	12%	1,595		1,595	172%
215	Insurance - Vision		55	145	18	300	6%	750		750	250%
225	Retirement - PERS expense		9,743	9,791	1,278	8,755	15%	17,512		17,512	200%
305	Operations and maintenanc		10,997	5,069	925	4,500	21%	5,100		5,100	113%
310	Phone and fax expense		1,880	2,076		0	0%	1,745		1,745	*****%
315	Postage, shipping and fre		2,505	1,938	456	2,108	22%	865		865	41%
320	Printing and reproduction		381	506		575	0%	645		645	112%
325	Professional svcs - Accou		2,340			2,500	0%	8,720		8,720	349%
326	Professional svcs - Engin		11,570	1,950	228	3,500	7%	9,800		9,800	280%
327	Professional svcs - Legal Transferred to FUND 10		30,375	71,983		0	0%			0	0%
328	Insurance - prop and liab Transferred to FUND 10		7,120	8,840		0	0%			0	0%
330	Contract labor		-63	4,530		0	0%			0	0%
335	Meals - Reimbursement			31		0	0%			0	0%
340	Meetings and conferences		474			750	0%	825		825	110%
345	Mileage expense reimburse		387	291	26	300	9%	300		300	100%
350	Repairs and maint - compu		971	764		0	0%			0	0%
351	Repairs and maint - equip		6,396	2,957	91	2,000	5%	1,800		1,800	90%
352	Repairs and maint - struc		405	972		1,000	0%			0	0%
353	Repairs & Maint- Infrastr	306	21,115	6,360	908	8,000	11%	3,750		3,750	47%
354	Repairs and maint - vehic		51	589	366	1,500	24%	3,500		3,500	233%
355	WW - Testing & Supplies					0	0%	18,975		18,975	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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For the Year: 2017 - 2018

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
356	Testing & Supplies-Well #		2,280	26,152	646	2,000	32%			0	0%
357	Testing & Supplies-Well #		2,029	1,205	649	2,000	32%			0	0%
358	Testing & Supplies-SLT We		4,843	4,684	627	5,000	13%			0	0%
359	Testing & Supplies-Other		7,522	7,167	1,701	7,800	22%			0	0%
362	Cross-Connection Control		761	1,145	187	1,200	16%	975		975	81%
375	Internet expenses		314	168		0	0%	750		750	*****
380	Utilities - alarm service		590	837	66	1,125	6%	870		870	77%
381	Utilities - electric		31,796	28,050	10,656	31,000	34%	34,500		34,500	111%
382	Utilities - propane		281	309		350	0%	725		725	207%
383	Utilities - trash		-1,588	567	95	650	15%	700		700	108%
385	Dues and subscriptions		2,884	6,883		6,875	0%	1,895		1,895	28%
386	Education and training			1,129		2,050	0%	2,000		2,000	98%
392	Cross connection Control					0	0%	950		950	*****
393	Advertising and public no		225	200		210	0%	225		225	107%
394	LAFCO Allocations		1,578	1,869		0	0%			0	0%
395	Community Outreach Transferred to FUND 10		638	163		0	0%			0	0%
400	Supplies		2,782	322		0	0%			0	0%
405	Software		3,564	2,133		0	0%			0	0%
410	Office Supplies		438	2,108		0	0%	765		765	*****
415	Office Equipment		214	2,417		0	0%			0	0%
420	Equipt. & Supplies		8,869	7,097		8,000	0%	1,000		1,000	13%
425	Well #3 Rehab - Capital		8,976	50,491		0	0%			0	0%
430	Equipt & Supplies-Well #4		253	1,196		0	0%			0	0%
440	Vehicle Replacement Fund					0	0%	18,500		18,500	*****

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
459	Scada			160,643	108	1,000	11%	1,000		1,000	100%
465	Cell phones, radios and p		577	477		0	0%	400		400	*****%
470	Communication equipment					100	0%	110		110	110%
475	Computer supplies and upg			6		0	0%			0	0%
480	Chemicals		307			6,550	0%	6,785		6,785	104%
481	Chemicals- Well #3		1,681	2,370	185	2,500	7%			0	0%
482	Chemicals-Well #4		1,922	1,134	975	2,500	39%			0	0%
483	Chemicals-SLT Well		219		344	1,550	22%			0	0%
485	Fuel expense		3,032	2,127	548	3,200	17%	5,780		5,780	181%
490	Small tools and equipment		739	671		500	0%	500		500	100%
495	Uniform expense		97	458		550	0%	1,000		1,000	182%
500	Capital Outlay			15,891	3,652	0	***%			0	0%
516	Water Projects Well 3		13,497	9,772		0	0%			0	0%
517	Water Projects Well 4			479		0	0%			0	0%
518	Water Projects SLT Well			3,780		0	0%			0	0%
520	Water Main Valves Replace			3,965		4,250	0%	2,410		2,410	57%
525	Water meter replacement		13,678	7,793	3,421	23,000	15%	9,000		9,000	39%
530	Fire hydrant replacement			1,826		0	0%			0	0%
535	Water Lines Repairs			502		3,000	0%	5,000		5,000	167%
537	River Road Realignment			171		0	0%			0	0%
550	Reg. Salt & Nutrient Mgmt			-1,894		0	0%			0	0%
553	Manholes and Valve Raisin		1,420	1,062		1,200	0%	1,500		1,500	125%
605	USDA Loan Payment transfer for USDA Loan Payment		40,814	66,381		47,000	0%	67,000		67,000	143%
715	Licenses, permits and fee		10,909	-915	989	7,500	13%	7,945		7,945	106%

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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
800	Deposit/ Liabilities		39	-4		0	0%			0	0%
805	Refundable Water & Hydran		305	3,248	655	0	***%			0	0%
905	Transfer out					40,667	0%			0	0%
908	Cash Over/ Cash Short		10	10		0	0%			0	0%
910	Tax Penalties & Late Fees			23		0	0%			0	0%
911	Finance Charges/Late Fees			16		0	0%			0	0%
915	Returned Checks		39			0	0%			0	0%
920	Credit Card Service Fees		390	47	75	250	30%			0	0%
925	Bank service charges		-40	45		0	0%			0	0%
930	Interest Fees			59		0	0%			0	0%
960	Property tax expense		121			100	0%			0	0%
	Account:	306	401,760	709,917	55,378	448,947	12%	460,582	0	460,582	103%
	Fund:	306	401,760	709,917	55,378	454,522	12%	465,502	0	465,502	102%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
66000	SOLID WASTE										
105	Salaries and Wages					0	0%	17,037		17,037	*****
110	Payroll tax expense					4,436	0%	1,038		1,038	23%
305	Operations and maintenanc			28		1,408	0%	900		900	64%
310	Phone and fax expense					0	0%	105		105	*****
325	Professional svcs - Accou					1,515	0%	1,525		1,525	101%
327	Professional svcs - Legal			6,642		0	0%			0	0%
340	Meetings and conferences					0	0%	115		115	*****
384	Trash Recepticles			4,758		0	0%			0	0%
386	Education and training					250	0%	125		125	50%
393	Advertising and public no			799		250	0%	500		500	200%
395	Community Outreach					275	0%	275		275	100%
	Account:			12,227		8,134	0%	21,620	0	21,620	266%
	Fund:			12,227		8,134	0%	21,620	0	21,620	266%
	Grand Total:	1,837	821,045	1,680,283	270,888	1,552,830		1,676,525	0	1,676,525	

**RESOLUTION NO. 2016-22**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE 2016-17 FISCAL YEAR FINAL BUDGET  
AND APPROVING ONLY THE 2017-18 FISCAL YEAR PRELIMINARY BUDGET**

**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 §61110 et. seq. establishes procedures for the adoption of budgets for community services districts; and

**WHEREAS**, pursuant to California Government Code §61110 et. seq. the Board of Directors ("Directors") of the District elects to approve a two (2) budget for 2016-17 and 2017-18 and adopt a one (1) year budget for the FY 2016-17 and hereby reserving adoption of the 2017-18 budget for planning purposes until June 2017; and

**WHEREAS**, the District has published notice of this hearing adopting the District's budget pursuant to Government Code §6061 and §61110.

**NOW, THEREFORE, BE IT RESOLVED** that the Directors of the District hereby approves and adopts the 2016-17 Fiscal Year Budget as shown in Exhibit "A" with amendments and adjustments as specified, attached hereto and incorporated herein by this reference.

On the motion of Director \_\_\_\_\_ specifying amendments and adjustments as shown in Exhibit "A", Seconded by Director \_\_\_\_\_, and on the following roll call vote:

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

The foregoing Resolution is hereby passed and adopted this 26th day of August, 2016.

\_\_\_\_\_  
John Green, Board President  
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Darrell W. Gentry, General Manager and  
Secretary to the Board of Directors

\_\_\_\_\_  
Doug White, District General Counsel