



BOARD OF DIRECTORS

Ashley Sangster, President Brendin Beatty, Vice-President

Rod Smiley, Director Owen Davis, Director

REGULAR MEETING AGENDA

Open Session 6:00 PM

601 12th Street San Miguel, CA Date: 06-25-2026

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

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

Public Comment: Sign in sheet at podium for public comment. Comments are **limited to three minutes**, unless you have registered your organization with CSD Clerk prior to the meeting. If you wish to speak on an item not on the agenda, you may do so under item "Public Comment and Communications for items not on the agenda". Person(s) who wish to submit written correspondence, email: info@sanmiguelcsd.org, or may obtain more information on the District website at the following link: [Board Meeting Participation Information: - San Miguel C.S.D.](#). All correspondence is distributed to each Board Director and will become part of the record of that board meeting. Any member of the public may address the Board of Directors on items on the consent calendar.

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

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

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

4. Pledge of Allegiance

5. Public Comment and Communications for items not on the agenda *Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda (Gov Code 54954.2). Speakers are **limited to three minutes**. Please sign in with name and address at podium.*

6. Special Presentations/Public Hearings/Other

1. Presentation and acceptance of the San Miguel CSD Fiscal Year 2024-25 Financial Audit report from Moss, Levy & Hartzheim, LLP (**Recommend approve resolution and accept audit by 3/5 Vote**) (Pg. 4-62)
2. **Public Hearing:** Presentation on the status of staffing, vacancies, and recruitment, pursuant to AB2561 and associated amendments to the Meyers-Milias-Brown Act (Government code section 3502.3). (Pg. 63-64)
3. **Public Hearing:** Consider adopting the San Miguel Community Service District Fiscal Year 2026-27 SMCSO Operation and Maintenance and Capital Improvement Project Budgets by Resolution (**Approve by 3/5 vote**) (Pg. 65-87)
4. **Public Hearing:** Authorize delinquent Water and Sewer service charges to be collected on the 2026-27 County Tax Roll by Resolution (**Approve by 3/5 vote**) (Pg. 88-91)
5. **Public Hearing:** Confirm the 2026 Weed Abatement Cost Report and authorizing collection of the charges on the San Luis Obispo County Tax Roll by Resolution. (**Approve by 3/5 vote**) (Pg. 92-96)

7. Non- District Reports

1. San Luis Obispo County Organizations
2. Community Service Organizations
3. Camp Roberts—Army National Guard Contact information: Keba Baird PIO CA Camp Roberts/Camp San Luis - Email: keba.m.baird.nfg@army.mil Phone: 805-238-8286 Mobile: 805-610-6742

8. Staff & Committee Reports - Receive & File

1. General Manager (Pg. 97)
2. District Counsel
3. District Utilities (Pg. 98-101)
4. Fire Chief Report (Pg. 102-121)

9. Board Action Items

1. Monthly claim detail and investment reports for May 2026 (**Recommend receive and file by Board consensus**)

*When ancillary reports area provided, they are for reference only and are subject to change.
(Pg. 122-164)*

2. 2026 California Special Districts Association (CSDA) Board of Director Election . (**Discuss and provide direction to General Manager by consensus**) (Pg. 165-172)
3. Approval of a rate increase from \$6.04 per HCF to \$6.35 per HCF for construction hydrant meter usage to be effective July 16th, 2026 by resolution (Pg. 173-175)

10. 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.*

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

CLOSED SESSION ADMONISHMENT:

The Brown Act prohibits the disclosure of confidential information acquired in a closed session by any person present and offers various remedies to address willful breaches of confidentiality. These include injunctive relief, disciplinary action against an employee, and referral of a member of the legislative body to the grand jury. It is incumbent upon all those attending lawful closed sessions to protect the confidentiality of those discussions. Only the legislative body acting as a body may agree to divulge confidential closed session information; regarding attorney/client privileged communications, the entire body is the holder of the privilege and only a majority vote of the entire body can authorize the waiver of the privilege.

1. **CONFERENCE WITH LEGAL 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*

12. Report out of Closed Session:

13. Adjournment to Next Regular Meeting

ATTEST:

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

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

**Board of Directors
Staff Report**

June 25, 2026

AGENDA ITEM: 6.1

SUBJECT: Presentation and acceptance of the San Miguel CSD Fiscal Year 2024-25 Financial Audit report from Moss, Levy & Hartzheim, LLP (**Recommend approve resolution and accept audit by 3/5 Vote**) (Pg. 4-62)

SUGGESTED ACTION: Receive presentation by Adam Guise with Moss, Levy & Hartzheim, LLP regarding FY 2024-25 audit and accept audit report by approval of attached resolution.

DISCUSSION:

Moss Levy & Hartzheim LLP prepared the attached Draft Audit Report and will provide a verbal report to the Board.

FISCAL IMPACT:

No additional cost to review and accept the draft audit. The audit services are based on previously awarded contract with Moss, Levy & Hartzheim, LLP.

PREPARED BY: Kelly Dodds

RESOLUTION NO. 2026-__

**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 2024-25 FINANCIAL
STATEMENTS**

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Directors hereby accepts and approves the Independent Auditor’s Report for the FY 2024-25 Financial Statement of the District and authorize filing the Audit with the appropriate County and State offices.

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

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

The foregoing Resolution is hereby passed and adopted this ____ day of _____ 2026.

Kelly Dodds, General Manager

Ashley Sangster, President Board of Directors

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Tamara Parent, Board Clerk

Christina M. Pritchard, Deputy General Counsel

SAN MIGUEL COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Miguel Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major special revenue funds' budgetary comparison information, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2026, on our consideration of the San Miguel Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Hartgen LLP

Santa Maria, California
May 21, 2026

SAN MIGUEL COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2025

As stewards to the San Miguel Community Services District's Financial management, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended on June 30, 2025. Our District's primary objective is *to efficiently serve the community with Fire protection, Water, Wastewater, Street Lighting/Landscaping and Solid Waste services in San Miguel*. This section of the District's financial report is provided as supplementary information to the audited financial statements. It is management's intention that this information provides the financial statement reader with a brief and concise overview and analysis of the District's financial activities for the fiscal year ended June 30, 2025.

The District's basic statements report "**Governmental Activities**" of the Fire Fund and the Street Lighting Fund "**Business-Type Activities**" or "**Proprietary Funds**" of the Water Fund and Wastewater Fund (which includes the Solid Waste Fund).

Governmental Activities – these programs are primarily supported by property taxes, and by specific program revenues such as Ambulance fees, Plan Check fees, Public Facilities fees, and Developer fees.

Business-type Activities – these programs are primarily supported by Service fees, Grants, Hookup fees, Franchise fees, and Developer fees.

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Proprietary Funds – are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses a proprietary fund; an enterprise fund to account for the Wastewater and Water.

The District presents its financial statements under the reporting model required by the GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments. For comparison purposes, two years of financial information is provided in the GASB 34 format.

REQUIRED FINANCIAL STATEMENTS

The District's annual report consists of: Management's Discussion and Analysis, Financial Statements, and Notes to the Financial Statements.

The basic financial statements following this discussion are: Statement of Net Position, Statement of Activities and Changes in Net Position, and Statement of Cash Flows. These consist of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the District's financial activities and financial position. Government-wide Financial Statements provide a broad overview of the District's activities as a whole, in a manner similar to a private-sector business, and consist of the Statement of Net Position and the Statement of Activities. The Statement of Net position provides information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of the District's revenues and all of its expenses, also on a full accrual basis, with the emphasis on measuring net revenues or expenses of each of the District's funds. The Statement of Activities explains in detail the change in Net Position for the year.

Following the Fund Financial Statements are Notes to the Financial Statement that provide accounting methodology and other disclosures related to specifically identified financial statement reporting. The basic financial statements include Fund Financial Statements that consist of Balance Sheets and Statement of Revenues, Expenses, and Changes in Fund Balances – Governmental, Statement of Net Position, Statement of Cash Flows.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Required Supplementary Information regarding the funding progress of the District's pension plan can be found on pages 41-44 of the Audited Financial Statements.

Government-wide Financial Analysis- The District presents its financial statements under the reporting model required by the GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments. For comparison purposes, two years of financial information are provided in the GASB 34 format.

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the fiscal year by \$14,457,491. This represents the net position of the District as of June 30, 2025.
- The District's net position increased by \$1,704,576.
- Total Revenues for the fiscal year were \$4,893,830, an increase of \$932,234 or 23.5% over the prior fiscal year.
- Total operating expenses for the fiscal year were \$3,189,254, an increase of \$581,696 or 22.3% over the prior fiscal year. Consistent with the Generally Accepted Accounting Principles, operating expenses do not include principal payments or capital asset purchases.
- The District made principal payments on long-term debts in the amount of \$133,319 during the fiscal year.
- In addition to the operating expenses, the District incurred \$1,401,348 in capital asset purchases during the current fiscal year.
- Cash and Cash Equivalents on June 30, 2025 totaled \$7,023,411.
- Cash and Cash Equivalents increased by \$973,025 during the fiscal year.
- During the prior fiscal year 2023-24 Cash and Cash Equivalents increased by \$246,827.
- The District's Governmental Fund Balances have decreased \$213,456 or -9.9% from the previous year.
- Salary and Wages increased by 6.92% or \$49,606.

NET POSITION

Net assets may serve over time as a useful indicator of a government's financial position. In the case of our District, the assets and deferred inflows exceeded the liabilities and deferred outflows by \$14,457,491 at the close of the most recent fiscal year.

SUMMARY OF NET POSITION JUNE 30, 2025 AND 2024		
	Governmental and Business-Type Activities	
	2025	2024
Current and other Assets	\$7,266,507	\$6,546,758
Capital Assets	\$9,473,213	\$8,409,735
Total Assets	\$16,739,720	\$14,956,493
Deferred Outflows of Resources	\$341,519	\$333,831
Total Deferred Outflows	\$341,519	\$333,831
Current and other liabilities	\$443,746	\$298,484
Long-term liabilities outstanding	\$2,064,694	\$2,109,095
Total Liabilities	\$2,508,440	\$2,407,579
Deferred Inflows of Resources	\$115,308	\$134,806
Total Deferred Inflows	\$115,308	\$134,806
Capital Asset Investment	\$8,038,437	\$7,067,917
Restricted	\$3,201,318	\$3,001,173
Unrestricted	\$3,217,736	\$2,678,849
Total Net Position	\$14,457,491	\$12,747,939

The largest portion of the District's net position of \$8,038,437 (55.6%) reflects its net investment in capital assets (e.g. land, structures and improvements, equipment, and construction in progress); less any related debt and other payables used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another significant portion of the District's net position of \$3,201,318 (22.1%) represents Restricted resources that are subject to external restrictions on how they may be used.

At the end of the fiscal year the District is able to report positive balances in all of the categories of net position. The District's net position increased by \$1,704,576 during the 2024-2025 fiscal year, which accounts for 11.8 percent of total net position.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
REVENUES:						
Program Revenues:						
Charges for Services	\$24,424	\$34,634	\$2,639,182	\$2,373,861	\$2,663,606	\$2,408,495
Operating contributions and grants	\$105,366	\$30,102	\$0	\$0	\$105,366	\$30,102
Capital contributions and grants	\$0	\$0	\$1,073,928	\$557,885	\$1,073,928	\$557,885
General revenues:						
Property Taxes	\$689,896	\$693,858	\$86,054	\$118,926	\$775,950	\$812,784
Invest earnings (loss)	\$68,550	\$31,729	\$164,660	\$53,844	\$233,210	\$85,573
Gain on the sale of property	\$0	\$5,625	\$0	\$16	\$0	\$5,641
Miscellaneous	\$1,476	\$7,599	\$40,294	\$53,517	\$41,770	\$61,116
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$889,712	\$803,547	\$4,004,118	\$3,158,049	\$4,893,830	\$3,961,596
EXPENSES:						
Governmental activities:						
Public Safety	\$605,142	\$583,689			\$605,142	\$583,689
Street lighting	\$56,262	\$56,502			\$56,262	\$56,502
Depreciation (unallocated)	\$80,471	\$66,776			\$80,471	\$66,776
Business-type activities:						
Water			\$1,457,568	\$1,136,449	\$1,457,568	\$1,136,449
Wastewater			\$989,811	\$764,142	\$989,811	\$764,142
TOTAL EXPENSES	\$741,876	\$706,967	\$2,447,379	\$1,900,591	\$3,189,255	\$2,607,558
CHANGE IN NET POSITION	\$147,837	\$96,580	\$1,556,739	\$1,257,458	\$1,704,576	\$1,354,038
Net position - beginning of fiscal year	\$2,178,351	\$2,081,771	\$10,569,588	\$9,312,130	\$12,747,939	\$11,393,901
Prior period adjustment	\$4,976	\$0	\$0	\$0	\$4,976	\$0
Net position – beginning of fiscal year, restated	\$2,183,327	\$2,081,771	\$10,569,588	\$9,312,130	\$12,752,915	\$11,393,901
NET POSITION - END OF FISCAL YEAR	\$2,331,164	\$2,178,351	\$12,126,327	\$10,569,588	\$14,457,491	\$12,747,939

REVENUES

The District's total revenues per the Statement of Activities were \$4,893,830 for the fiscal year ended June 30, 2025 which represents an increase of \$932,234 or 23.53% from the prior year. Charges for Services revenue of \$2,663,606 comprised 54.4% of total revenues. Property tax revenue of \$775,950 comprised 15.9% of total revenues of the District, which is restricted for specific Fund use. The increase in Property tax revenue reflects the

increase in Proposition 13 adjustments on existing homes combined with the increase of sales on existing and new home properties and local development. The increase in Governmental Activity Operating contributions reflects the new grants that the Fire Department was awarded. The increase in Business-Type Activity Operating contributions reflects grants that were awarded and are reimbursing approved project expenses. The increase in Business-Type Activities interest revenue reflects the District Manager's banking and investments strategies.

OPERATING EXPENSES

Expenses of the District totaled \$3,189,255 for the fiscal year ended June 30, 2025 which represents an increase of \$581,697 or 22.3% from the prior year. Water Service costs represent the largest expenditure of 46%, Wastewater Service costs 31%, Public Safety costs 19% of total expenses.

The following table shows the cost of each of the District's programs and the net cost of the programs for the fiscal year ended June 30, 2025. Net costs are the total cost less fees and other direct revenue generated by the activities. The net cost of Public Safety, Street Lighting, Water and Wastewater/Solid Waste reflects the financial burden that was placed on the District's taxpayers and Service Customers by each of the programs to maintain service to the District's customers.

PROGRAM COSTS AND NET REVENUE (COST)		
	Total Cost of Services	Net Revenue (Cost) of Services
Governmental activities:		
Public Safety	\$685,613	(\$556,123)
Street Lighting	\$56,262	(\$55,962)
Business-type activities:		
Water	\$1,457,568	(\$311,364)
Wastewater	\$989,811	\$1,577,095
TOTAL:	\$3,189,254	\$653,646

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses Fund Accounting to ensure compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the District, reporting the District's operations in more detail than the government-wide financial statements.

Governmental Funds: the focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Districts' financing requirements. In particular, the unreserved fund balance may serve as a useful measurement of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2025, the District's governmental and enterprise funds reported combined fund balances and net position of \$14,058,217 which represents an increase of \$1,343,283 from the prior year. The increase for fiscal year

2025 was mostly for capital projects and capital leases. Approximately 23.50% is the combined fund balances and net position in the current fiscal year of \$3,303,227 constitutes Unrestricted Net Position, which is used to meet the District's current and future needs. The remainder of the fund balance and net position not part of the net investment in capital assets is Restricted to indicate that it is not available for new spending because it has been restricted either for: 1) amounts set aside for future construction (\$1,269,428) or 2) to be used for the specific purpose of the Fund (\$1,931,890).

CAPITAL ASSETS

As of June 30, 2025, the District's investment in capital assets amounted to \$9,473,213 net of depreciation. This investment in capital assets includes land, leased land, land improvements, structures and improvements, equipment, and construction in progress costs for various improvements and construction.

CAPITAL ASSETS AS OF JUNE 30, 2025 AND 2024						
	2025			2024		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$76,926	\$301,889	\$378,815	\$76,926	\$301,889	\$378,815
Building	\$906,543	\$9,045,814	\$9,952,357	\$549,866	\$9,045,814	\$9,595,680
Equipment	\$1,540,204	\$808,334	\$2,348,538	\$1,492,146	\$808,334	\$2,300,480
Construction in Progress	\$0	\$3,469,331	\$3,469,331	\$47,174	\$2,420,568	\$2,467,742
Less accumulated depreciation	(\$1,583,470)	(\$5,092,358)	(\$6,675,828)	(\$1,502,999)	(\$4,829,983)	(\$6,332,982)
TOTAL	\$940,203	\$8,533,010	\$9,473,213	\$663,113	\$7,746,622	\$8,409,735

The change in Capital Asset total reflects the removal of surplus equipment sold, new equipment additions, the modular District Office, and asset depreciation. Additional information on the District's capital assets can be found in Note 3 on page 30 of the Audited Financial Statements.

LONG-TERM LIABILITIES

At June 30, 2025, the District had long-term liabilities obligations totaling \$2,164,527. District long-term liabilities include \$306,163 of net pension liability with respect to the obligation of the District for CalPERS retirement, and \$385,699 for Other Post-Employment Benefits (OPEB) liability. Bonds payable of \$979,338 for the 2008 USDA loan (secured by water revenues), Leases payable of \$455,438 for the Fire Engine and the Temporary Housing Unit. Finally, \$37,889 for employee Compensated Absences.

Additional information on the District's long-term debt can be found in Note 4 on page 31 of the Audited Financial Statements.

NEXT YEAR BUDGET AND RATES

The San Miguel C.S.D. local economy continues to see growth as the population continues to grow, shifting from a mostly elderly population to young families, and with it the demand for housing occurs. The primary sources of funding for the District's Funds are Charge for Service and Property Taxes. The District is working towards a Rate Study for Wastewater Service in the near future. Charges for Service revenue can only be used to provide that specific service. Property tax revenues have increased by approximately \$36,834 or 4.53% from the prior year but projections and property values continue to go up, therefore the District is projecting an average annual growth in property tax revenues of 4% for the next fiscal year. Property Taxes may only be used for the Fund for which they are collected.

One concern of future fiscal years is the potential impacts of inflation. While the Fiscal Year 2026/27 Budget (presented to the Board of Directors on May 28, 2026) and the District's utility rate structure includes some allowance for inflation, there have been significant increases to expenses due to inflation beyond those indicated in the consumer price index for this region. The District has most notably experienced increases in the cost of fuel, utilities, and materials. The District's legal expenses also increased 120% between FY2024/25 to FY2025/26. The District's Budget process starts at the beginning of the calendar year and considers these added costs and projected inflation increases when preparing the next fiscal year's revenue and expense budgets.

The District's overall goal is to maintain the high levels of service and reliability that our residents and business leaders have come to expect from the District. One step in meeting this challenge is the regular review and update of the District's Goals, Capital Improvement Projects, Strategic Plan, and other guiding policies. District Master Plans and Capital Improvement Plans provide an estimation of the timing of future District facilities and projects, and corresponding revenue sources needed for those projects. Those documents, along with the annual Budget, is the foundation upon which the District will build to meet the growing needs of the community.

REQUESTS FOR INFORMATION

This Management's Discussion and Analysis is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's Finances. If you have questions about this report or need additional financial information, contact the San Miguel Community Services District at 1765 Bonita Place, PO Box 180, San Miguel, CA 93451 or visit the District's web page at www.sanmiguelcsd.org

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 2,016,145	\$ 5,007,266	\$ 7,023,411
Accounts receivable, net	10,045	230,041	240,086
Interest receivable	2,379	631	3,010
Capital assets:			
Non Depreciable:			
Land	76,926	301,889	378,815
Construction in progress		3,469,331	3,469,331
Depreciable:			
Buildings, structures, and improvements	906,543	9,045,814	9,952,357
Equipment	1,540,204	808,334	2,348,538
Accumulated depreciation	(1,583,470)	(5,092,358)	(6,675,828)
Total assets	<u>2,968,772</u>	<u>13,770,948</u>	<u>16,739,720</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	73,909	179,252	253,161
Deferred OPEB	17,672	70,686	88,358
Total deferred outflows of resources	<u>91,581</u>	<u>249,938</u>	<u>341,519</u>
LIABILITIES			
Accounts payable	89,585	180,383	269,968
Accrued liabilities	7,094	15,771	22,865
Accrued interest payable	8,878	17,853	26,731
Deposits payable		24,349	24,349
Noncurrent liabilities:			
Due within one year	66,494	33,339	99,833
Due in more than one year	534,076	1,530,618	2,064,694
Total liabilities	<u>706,127</u>	<u>1,802,313</u>	<u>2,508,440</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	1,709	6,834	8,543
Deferred OPEB	21,353	85,412	106,765
Total deferred inflows of resources	<u>23,062</u>	<u>92,246</u>	<u>115,308</u>
NET POSITION			
Net investment in capital assets	484,765	7,553,672	8,038,437
Restricted for:			
Fire and emergency services	851,747		851,747
Street lighting	1,080,143		1,080,143
Capital expansion		806,195	806,195
Capital projects		338,448	338,448
Debt service		124,785	124,785
Unrestricted	(85,491)	3,303,227	3,217,736
Total net position	<u>\$ 2,331,164</u>	<u>\$ 12,126,327</u>	<u>\$ 14,457,491</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2025

	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental activities:				
Public safety	\$ 605,142	\$ 24,124	\$ 105,366	\$ -
Street lighting	56,262	300		
Depreciation (unallocated)	80,471			
Total governmental activities	<u>741,875</u>	<u>24,424</u>	<u>105,366</u>	
Business-type activities:				
Water	1,457,568	1,087,296		58,908
Wastewater	989,811	1,551,886		1,015,020
Total business-type activities	<u>2,447,379</u>	<u>2,639,182</u>		<u>1,073,928</u>
Total primary government	<u>\$ 3,189,254</u>	<u>\$ 2,663,606</u>	<u>\$ 105,366</u>	<u>\$ 1,073,928</u>

(Continued)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES (Continued)
For the Fiscal Year Ended June 30, 2025

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
Governmental activities:			
Public safety	\$ (475,652)	\$ -	\$ (475,652)
Street lighting	(55,962)		(55,962)
Depreciation (unallocated)	(80,471)		(80,471)
Total governmental activities	<u>(612,085)</u>		<u>(612,085)</u>
Business-type activities:			
Water		(311,364)	(311,364)
Wastewater		1,577,095	1,577,095
Total business-type activities		<u>1,265,731</u>	<u>1,265,731</u>
Total primary government	<u>(612,085)</u>	<u>1,265,731</u>	<u>653,646</u>
General Revenues:			
Taxes:			
Property	689,896	86,054	775,950
Investment income	68,550	164,660	233,210
Other general revenues	1,476	40,294	41,770
Total general revenues	<u>759,922</u>	<u>291,008</u>	<u>1,050,930</u>
Change in net position	<u>147,837</u>	<u>1,556,739</u>	<u>1,704,576</u>
Net position - beginning of fiscal year	2,178,351	10,569,588	12,747,939
Prior period adjustment	4,976		4,976
Net position - beginning of fiscal year, restated	<u>2,183,327</u>	<u>10,569,588</u>	<u>12,752,915</u>
Net position - end of fiscal year	<u>\$ 2,331,164</u>	<u>\$ 12,126,327</u>	<u>\$ 14,457,491</u>

(Concluded)

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2025

	Special Revenue Funds		
	Fire Fund	Street Lighting Fund	Totals
ASSETS			
Cash and investments	\$ 934,806	\$ 1,081,339	\$ 2,016,145
Accounts receivable	9,473	572	10,045
Interest receivable		2,379	2,379
	<u>944,279</u>	<u>1,084,290</u>	<u>2,028,569</u>
Total assets	<u>\$ 944,279</u>	<u>\$ 1,084,290</u>	<u>\$ 2,028,569</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 86,027	\$ 3,558	\$ 89,585
Accrued liabilities	6,505	589	7,094
	<u>92,532</u>	<u>4,147</u>	<u>96,679</u>
Total liabilities	<u>92,532</u>	<u>4,147</u>	<u>96,679</u>
Fund Balances:			
Restricted:			
Fire and emergency services	851,747		851,747
Street lighting		1,080,143	1,080,143
	<u>851,747</u>	<u>1,080,143</u>	<u>1,931,890</u>
Total fund balances	<u>851,747</u>	<u>1,080,143</u>	<u>1,931,890</u>
Total liabilities and fund balances	<u>\$ 944,279</u>	<u>\$ 1,084,290</u>	<u>\$ 2,028,569</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2025

Total fund balances - governmental funds \$ 1,931,890

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

Capital assets at historical cost	\$	2,523,673	
Accumulated depreciation		(1,583,470)	
			<u>940,203</u>

Net 940,203

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

Compensated absences payable	\$	6,344	
Capital lease		455,438	
Other post employment benefits obligation		77,139	
Net pension liability		61,649	
			<u>(600,570)</u>

Total (600,570)

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

(8,878)

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

Deferred inflows of resources relating to pensions	\$	(1,709)	
Deferred inflows of resources relating to OPEB		(21,353)	
Deferred outflows of resources relating to pensions		73,909	
Deferred outflows of resources relating to OPEB		17,672	
			<u>68,519</u>

Total net position - governmental activities \$ 2,331,164

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2025

	Special Revenue Funds		
	Fire Fund	Street Lighting Fund	Totals
Revenues:			
Property taxes	\$ 530,397	\$ 159,499	\$ 689,896
Service charges and fees	23,054	300	23,354
Public facilities fees and assessments	1,070		1,070
Mutual aid	39,835		39,835
Grants	65,531		65,531
Investment income	32,321	36,229	68,550
Miscellaneous income	649	827	1,476
	<hr/>	<hr/>	<hr/>
Total revenues	692,857	196,855	889,712
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries and wages	269,129	15,952	285,081
Payroll taxes and benefits	52,601	4,868	57,469
Workers compensation	46,012	(183)	45,829
Maintenance and repairs	13,609	3,445	17,054
Miscellaneous	20,693		20,693
Insurance	23,751	2,375	26,126
Office supplies and expense	2,053	686	2,739
Supplies	55,350		55,350
Professional services	37,318	5,196	42,514
Dues, permits, and fees	8,976	384	9,360
Communications	65,638	2,134	67,772
Employee travel and training	4,458	43	4,501
Occupancy	6,740	1,419	8,159
Utilities	5,881	21,296	27,177
Bank fees	49	51	100
Capital outlay	352,585		352,585
Debt Service:			
Principal	62,406		62,406
Interest	18,253		18,253
	<hr/>	<hr/>	<hr/>
Total expenditures	1,045,502	57,666	1,103,168
	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(352,645)	139,189	(213,456)
	<hr/>	<hr/>	<hr/>
Change in fund balances	(352,645)	139,189	(213,456)
	<hr/>	<hr/>	<hr/>
Fund balances - July 1, 2024	1,204,392	940,954	2,145,346
	<hr/>	<hr/>	<hr/>
Fund balances - June 30, 2025	\$ 851,747	\$ 1,080,143	\$ 1,931,890
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2025

Total net change in fund balances - governmental funds	\$ (213,456)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$352,585 is more than depreciation expense \$(80,471).	272,114
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$869.	(869)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	1,681
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	62,406
In the statement of activities, other postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(7,996)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:	<u>33,957</u>
Changes in net position - governmental activities	<u>\$ 147,837</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2025

	Wastewater Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 4,350,085	\$ 657,181	\$ 5,007,266
Accounts receivable, net	133,911	96,130	230,041
Interest receivable	97	534	631
Total current assets	<u>4,484,093</u>	<u>753,845</u>	<u>5,237,938</u>
Noncurrent assets:			
Land	282,660	19,229	301,889
Construction in progress	3,024,840	444,491	3,469,331
Depreciable capital assets, net of accumulated depreciation	867,543	3,894,247	4,761,790
Total noncurrent assets	<u>4,175,043</u>	<u>4,357,967</u>	<u>8,533,010</u>
Total assets	<u>8,659,136</u>	<u>5,111,812</u>	<u>13,770,948</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	89,626	89,626	179,252
Deferred OPEB	35,343	35,343	70,686
Total deferred outflows of resources	<u>124,969</u>	<u>124,969</u>	<u>249,938</u>
LIABILITIES			
Current liabilities:			
Accounts payable	125,487	54,896	180,383
Accrued liabilities	6,628	9,143	15,771
Accrued interest payable		17,853	17,853
Deposits payable	11,391	12,958	24,349
Compensated absences, current portion	4,195	5,269	9,464
Bonds payable, current portion		23,875	23,875
Total current liabilities	<u>147,701</u>	<u>123,994</u>	<u>271,695</u>
Noncurrent liabilities:			
Compensated absences, net of current portion	9,788	12,293	22,081
OPEB payable	154,280	154,280	308,560
Bonds payable, net of current portion		955,463	955,463
Net pension liability	122,257	122,257	244,514
Total noncurrent liabilities	<u>286,325</u>	<u>1,244,293</u>	<u>1,530,618</u>
Total liabilities	<u>434,026</u>	<u>1,368,287</u>	<u>1,802,313</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	3,417	3,417	6,834
Deferred OPEB	42,706	42,706	85,412
Total deferred inflows of resources	<u>46,123</u>	<u>46,123</u>	<u>92,246</u>
NET POSITION			
Net investment in capital assets	4,175,043	3,378,629	7,553,672
Restricted for debt service		124,785	124,785
Restricted for Wastewater Treatment Facility project	338,448		338,448
Restricted for capital expansion	670,346	135,849	806,195
Unrestricted	3,120,119	183,108	3,303,227
Total net position	<u>\$ 8,303,956</u>	<u>\$ 3,822,371</u>	<u>\$ 12,126,327</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2025

	Wastewater Fund	Water Fund	Totals
Operating Revenues:			
Utility	\$ 1,551,886	\$ 1,087,296	\$ 2,639,182
Total operating revenues	<u>1,551,886</u>	<u>1,087,296</u>	<u>2,639,182</u>
Operating Expenses:			
Salaries and wages	227,285	254,459	481,744
Payroll taxes and benefits	117,870	121,332	239,202
Contract labor	1,000	1,000	2,000
Workers compensation	10,744	7,676	18,420
Maintenance and repairs	85,283	389,112	474,395
Miscellaneous	(8)	3,738	3,730
Insurance	27,709	25,334	53,043
Office supplies and expense	3,701	4,569	8,270
Supplies	31,746	34,043	65,789
Professional services	155,288	252,800	408,088
Dues, permits, and fees	64,681	15,473	80,154
Communications	10,829	6,562	17,391
Employee travel and training	1,139	1,456	2,595
Occupancy	14,338	12,964	27,302
Regulatory compliance	45,450	5,810	51,260
Utilities	126,616	81,042	207,658
Bank fees	207	243	450
Depreciation	65,933	196,442	262,375
Total operating expenses	<u>989,811</u>	<u>1,414,055</u>	<u>2,403,866</u>
Operating profit (loss)	<u>562,075</u>	<u>(326,759)</u>	<u>235,316</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	86,054		86,054
Investment income	137,431	27,229	164,660
Other non-operating revenue	21,690	18,604	40,294
Interest expense		(43,513)	(43,513)
Total non-operating revenues (expenses)	<u>245,175</u>	<u>2,320</u>	<u>247,495</u>
Capital Contributions and Transfers:			
Intergovernmental revenues	1,002,508	47,000	1,049,508
Connection fees	12,512	11,908	24,420
Total capital contributions and transfers	<u>1,015,020</u>	<u>58,908</u>	<u>1,073,928</u>
Change in net position	1,822,270	(265,531)	1,556,739
Net position - July 1, 2024	<u>6,481,686</u>	<u>4,087,902</u>	<u>10,569,588</u>
Net position - June 30, 2025	<u>\$ 8,303,956</u>	<u>\$ 3,822,371</u>	<u>\$ 12,126,327</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2025

	Wastewater Fund	Water Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 1,540,587	\$ 1,086,813	\$ 2,627,400
Payments to suppliers	(607,971)	(926,366)	(1,534,337)
Payments to employees	(207,279)	(226,539)	(433,818)
Net cash provided by (used in) operating activities	<u>725,337</u>	<u>(66,092)</u>	<u>659,245</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(752,360)	(296,403)	(1,048,763)
Capital contributions	1,015,020	58,908	1,073,928
Principal paid on capital debt		(70,913)	(70,913)
Interest paid on capital debt		(44,284)	(44,284)
Net cash provided by (used in) capital and related financing activities	<u>262,660</u>	<u>(352,692)</u>	<u>(90,032)</u>
Cash Flows from Noncapital Financing Activities:			
Property taxes and assessments	86,054		86,054
Other revenue	21,690	18,604	40,294
Net cash provided by noncapital financing activities	<u>107,744</u>	<u>18,604</u>	<u>126,348</u>
Cash Flows From Investing Activities:			
Interest income	150,098	29,040	179,138
Net cash provided by investing activities	<u>150,098</u>	<u>29,040</u>	<u>179,138</u>
Net increase (decrease) in cash and cash equivalents	1,245,839	(371,140)	874,699
Cash and cash equivalents - July 1, 2024	3,104,246	1,028,321	4,132,567
Cash and cash equivalents - June 30, 2025	<u>\$ 4,350,085</u>	<u>\$ 657,181</u>	<u>\$ 5,007,266</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 4,350,085</u>	<u>\$ 657,181</u>	<u>\$ 5,007,266</u>

(Continued)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2025

	Wastewater Fund	Water Fund	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 562,075	\$ (326,759)	\$ 235,316
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	65,933	196,442	262,375
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(12,346)	(3,420)	(15,766)
Deferred outflows- pension	1,658	1,658	3,316
Deferred outflows- OPEB	4,242	4,242	8,484
Accounts payable	88,622	36,788	125,410
Accrued liabilities	204	3,296	3,500
Deposits payable	1,047	2,937	3,984
Compensated absences	1,249	6,071	7,320
OPEB payable	14,708	14,708	29,416
Net pension liability	3,080	3,080	6,160
Deferred inflows- pension	(2,181)	(2,181)	(4,362)
Deferred inflows- OPEB	(2,954)	(2,954)	(5,908)
Net cash provided (used) by operating activities	<u>\$ 725,337</u>	<u>\$ (66,092)</u>	<u>\$ 659,245</u>

(Concluded)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

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

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

B. Basis of Presentation

Fund Financial Statements:

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

Major Funds

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

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Measurement Focus (Continued)

- b. All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

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

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

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

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

D. Property Taxes

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property Taxes (Continued)

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

E. Cash and Investments

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

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

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

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

F. Accounts and Interest Receivable

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

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

G. Prepaid Expenses and Deposits

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements. Payments made to reserve a future capital asset are recorded as a deposit until that asset is received.

H. Restricted Assets

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

I. Capital Assets

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

Government-Wide Statements

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

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

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

Fund Financial Statements

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

J. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation can accrue no more than a maximum of two times the employees' annual entitlement to vacation pay. Upon termination, all accumulated vacation hours can be paid for the regular employees. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end. The District implemented GASB Statement No. 101, Compensated Absences, during the fiscal year ended June 30, 2025. The implementation of this standard did not have a material effect on the District's financial statements.

K. Long-Term Obligations

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

L. Deferred Outflows and Inflows of Resources

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 8 and Note 9 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 8 and Note 9 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

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

1. Interfund services provided and used - transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and a reduction of expenditures in the receiving fund.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Transactions (Continued)

3. Transfers - all interfund transactions which allocate resources from one fund to another fund. These transactions are recorded as transfers in and out.

N. Equity Classifications

Government-Wide Statements

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

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

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

Statement No. 103	"Financial Reporting Model Improvements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2025.
Statement No. 104	"Disclosure of Certain Capital Assets"	The provisions of this statement are effective for fiscal years beginning after June 15, 2025.
Statement No. 105	"Subsequent Events"	The provisions of this statement are effective for fiscal years beginning after June 15, 2026.

Q. Pensions

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

R. Use of Estimates

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

S. Other Postemployment Benefits (OPEB)

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

T. Budgets

The budget is reported on the same basis as the fund types and on a basis consistent with accounting principles generally accepted in the United States of America. Additional appropriations or other changes during the fiscal year may be submitted by the department for Board review and approval.

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 72. On June 30, 2025, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 1,270,340
Cash in savings accounts	3,113,511
Cash and investments with County of San Luis Obispo	19,987
Cash on hand	500
Investments	<u>2,619,073</u>
Total	<u>\$ 7,023,411</u>

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

Cash and investments	\$ 7,023,411
Total	<u>\$ 7,023,411</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (Continued)

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

The District has the following recurring fair value measurements as of June 30, 2025:

Investments by fair value level	Fair Value	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificate of deposit	\$ 635,389	\$ -	\$ 635,389	\$ -
U.S. Treasury / Agency Security	1,258,176	1,258,176		
Total investments measured at fair value	\$ 1,893,565	\$ 1,258,176	\$ 635,389	\$ -
Investments measured at amortized cost				
San Luis Obispo County Investment Pool	19,987			
Money market funds	6,753			
CalTRUST Liquidity Fund	718,755			
Total Investments	\$ 2,639,060			

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

Investments of the District as of June 30, 2025

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

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

Disclosure Relating to Interest Rate Risk

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosure Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2025:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
Negotiable certificates of deposit	\$ 635,389	\$ -	\$ -	\$ 635,389	\$ -
U.S. Treasury / Agency Security	1,258,176			1,258,176	
Money market funds	6,753	6,753			
San Luis Obispo County Investment Pool	19,987	19,987			
CalTRUST Liquidity Fund	718,755	718,755			
	<u>\$ 2,639,060</u>	<u>\$ 745,495</u>	<u>\$ -</u>	<u>\$ 1,893,565</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The District has no investments that are highly sensitive to interest rate fluctuations. The U.S. Treasury and Agency Securities, with maturities of 25-60 months, earn interest at fixed rates and are not considered to have significant interest rate risk.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2025 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			Not Rated
			AAA	AA+	AA-	
Negotiable certificates of deposit	\$ 635,389	N/A	\$ -	\$ -	\$ -	\$ 635,389
U.S. Treasury / Agency Security	1,258,176	N/A				1,258,176
Money market funds	6,753	N/A				6,753
San Luis Obispo County Investment Pool	19,987	N/A				19,987
CalTRUST Liquidity Fund	718,755	N/A				718,755
	<u>\$ 2,639,060</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,639,060</u>

Concentration of Credit Risk

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

Investment Type	Reported Amount
Negotiable certificates of deposit	\$ 635,389
Federal agency securities	\$ 1,258,176

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000 by the FDIC. At June 30, 2025, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2024	Prior Period Adjustment	Additions	Deletions	Transfers	Balance at June 30, 2025
Capital assets not being depreciated						
Land	\$ 76,926	\$ -	\$ -	\$ -	\$ -	\$ 76,926
Construction in progress	47,174	4,976	304,527		(356,677)	
Total capital assets not being depreciated	<u>124,100</u>	<u>4,976</u>	<u>304,527</u>	<u>-</u>	<u>(356,677)</u>	<u>76,926</u>
Capital assets being depreciated						
Buildings, structures, and improvements	\$ 549,866	\$ -	\$ -	\$ -	\$ 356,677	\$ 906,543
Equipment	1,492,146		48,058			1,540,204
Total capital assets being depreciated	<u>2,042,012</u>	<u>-</u>	<u>48,058</u>	<u>-</u>	<u>356,677</u>	<u>2,446,747</u>
Less accumulated depreciation	<u>1,502,999</u>		<u>80,471</u>			<u>1,583,470</u>
Total capital assets being depreciated, net	<u>\$ 539,013</u>	<u>\$ -</u>	<u>\$ (32,413)</u>	<u>\$ -</u>	<u>\$ 356,677</u>	<u>\$ 863,277</u>
Net capital assets	<u>\$ 663,113</u>	<u>\$ 4,976</u>	<u>\$ 272,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940,203</u>

Business-type activities:

	Balance at July 1, 2024	Additions	Deletions	Transfers	Balance at June 30, 2025
Capital assets not being depreciated					
Land	\$ 301,889	\$ -	\$ -	\$ -	\$ 301,889
Construction in progress	2,420,568	1,048,763			3,469,331
Total capital assets not being depreciated	<u>2,722,457</u>	<u>1,048,763</u>	<u>-</u>	<u>-</u>	<u>3,771,220</u>
Capital assets being depreciated					
Building and improvements	\$ 9,045,814	\$ -	\$ -	\$ -	\$ 9,045,814
Plant and equipment	808,334				808,334
Total capital assets being depreciated	<u>9,854,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,854,148</u>
Less accumulated depreciation	<u>4,829,983</u>	<u>262,375</u>			<u>5,092,358</u>
Total capital assets being depreciated, net	<u>\$ 5,024,165</u>	<u>\$ (262,375)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,761,790</u>
Net capital assets	<u>\$ 7,746,622</u>	<u>\$ 786,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,533,010</u>

Governmental Activities:

Unallocated	<u>\$ 80,471</u>
Total governmental activities depreciation expense	<u>\$ 80,471</u>

Business-type Activities:

Water services	<u>\$ 196,442</u>
Wastewater services	<u>65,933</u>
Total business-type activities depreciation expense	<u>\$ 262,375</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2025:

	Balance at July 1, 2024	Additions	Reductions	Balance at June 30, 2025	Current Portion
Governmental Activities:					
Compensated Absences	\$ 5,475	\$ 869	\$ -	\$ 6,344	\$ 1,903
Leases Payable	517,844		62,406	455,438	64,591
Other Post Employment Benefits Obligation	69,785	7,354		77,139	
Net Pension Liability	66,248		4,599	61,649	
Total Governmental Activities	<u>\$ 659,352</u>	<u>\$ 8,223</u>	<u>\$ 67,005</u>	<u>\$ 600,570</u>	<u>\$ 66,494</u>
Business-Type Activities:					
Compensated Absences	\$ 24,225	\$ 7,320	\$ -	\$ 31,545	\$ 9,464
Note Payable	48,039		48,039		
Bonds Payable	1,002,212		22,874	979,338	23,875
Other Post Employment Benefits Obligation	279,144	29,416		308,560	
Net Pension Liability	238,354	6,160		244,514	
Total Business-Type Activities	<u>\$ 1,591,974</u>	<u>\$ 42,896</u>	<u>\$ 70,913</u>	<u>\$ 1,563,957</u>	<u>\$ 33,339</u>

NOTE 5 – NOTE PAYABLE

In October 1994, the District was issued a note payable from the State of California totaling \$969,969, payable in semiannual installments of \$24,486, including interest at 2.955%, and secured by water revenues.

The remaining principal balance of \$48,039 as of June 30, 2024 was paid in full during the fiscal year ended June 30, 2025. Accordingly, there was no outstanding balance at June 30, 2025.

NOTE 6 – BONDS PAYABLE

2008 Certificate of Participation Bonds

United States Department of Agriculture Certificate of Participation Bonds were issued on August 1, 2008 totaling \$1,250,000, payable in semiannual payments, with an interest rate of 4.375%, due August 1, 2048. The bonds are secured by water revenues. The loan agreement contains provisions that in the event of default the lender may declare the outstanding principal and accrued interest immediately due and payable and may pursue remedies available under the agreement. At June 30, 2025, the bond's principal balance outstanding was \$979,338. The required bond principal and interest payments are as shown below:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 23,875	\$ 42,324	\$ 66,199
2027	24,920	41,256	66,176
2028	26,010	40,142	66,152
2029	27,148	38,979	66,127
2030	28,336	37,766	66,102
2031-2035	161,395	168,681	330,076
2036-2040	199,928	129,306	329,234
2041-2045	247,660	80,530	328,190
2046-2049	240,066	21,568	261,634
Total	<u>\$ 979,338</u>	<u>\$ 600,552</u>	<u>\$ 1,579,890</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – LEASES PAYABLE

In July 2020, the District entered into a lease purchase agreement with PNC Equipment Finance, LLC for a fire engine for a total of \$397,070. Annual payments are to be made in the amount of \$47,083 through July 2030. Any time over the course of the lease, the District may exercise the purchase option based on the value of the fire engine. At the end of the lease agreement, the purchase option is \$1. In the event of default of the lease, the District must pay all lease payments for that fiscal year, and the lessor may opt to retake possession of the fire engine.

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 38,816	\$ 8,266	\$ 47,082
2027	40,086	6,997	47,083
2028	41,397	5,686	47,083
2029	42,750	4,332	47,082
2030	44,148	2,935	47,083
2031	45,592	1,491	47,083
Total	<u>\$ 252,789</u>	<u>\$ 29,707</u>	<u>\$ 282,496</u>

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

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 25,774	\$ 7,802	\$ 33,576
2027	26,767	6,810	33,577
2028	27,797	5,779	33,576
2029	28,867	4,709	33,576
2030	29,979	3,597	33,576
2031-2032	63,465	3,688	67,153
Total	<u>\$ 202,649</u>	<u>\$ 32,385</u>	<u>\$ 235,034</u>

NOTE 8 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

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

Benefits Provided

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous		Safety
	Classic Member Hired Prior to January 1, 2013	New Member Hired On or after January 1, 2013	New Member Hired On or after January 1, 2013
Hire Date			
Benefit formula	2.0% @ 55	2.0% @ 62	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	52-67	50-57
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%	2.0% to 2.7%
Required employee contribution rates	8.00%	8.00%	13.75%
Required employer contribution rates	16.31% + \$25,994	7.94%	13.54%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$115,211 for the Miscellaneous Plan and \$15,068 for the Safety Plan for the fiscal year ended June 30, 2025.

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

At June 30, 2025, the District's net pension liability for its proportionate shares of the net position liability was \$306,163. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2024, the District's proportion was 0.00253%, which decreased by 0.00356% from June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$5,869. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 130,278	\$ -
Changes in assumptions	7,869	
Differences between expected and actual experience	26,468	1,032
Net difference between projected and actual earnings on retirement plan investments	17,621	
Adjustment due to differences in proportion	19,693	7,511
Changes in proportion and differences between District contributions and proportionate share of contributions	51,232	
	<u>\$ 253,161</u>	<u>\$ 8,543</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 – PENSION PLANS (Continued)

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

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

\$130,278 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026.

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

<u>Fiscal year ending June 30,</u>	<u>Amount</u>
2026	\$ 45,120
2027	64,925
2028	10,333
2029	(6,039)
	<u>\$ 114,339</u>

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety</u>
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

- (1) The mortality table was developed based on CalPERS'-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS' website.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 – PENSION PLANS (Continued)

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

Long-term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return (a,b)
Global Equity - cap-weighted	30.0%	4.54%
Global Equity - non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporations	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.30% was used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management Study.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.90 percent) or 1 percentage point higher (7.90 percent) than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 509,313
Current Discount Rate	6.90%
Net Pension Liability	\$ 306,163
1% Increase	7.90%
Net Pension Liability	\$ 138,950

Pension Plan Fiduciary Net Position

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

C. Payable to the Pension Plan

At June 30, 2025, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2025.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

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

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

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

Employees Covered

As of the June 30, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active plan members	7
Inactive employees or beneficiaries currently receiving benefits	1
Total	8

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

Total OPEB Liability

The District's Total OPEB Liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

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

Discount rate	3.97%
Salary increases	3.00%
Inflation rate	2.50%
Healthcare cost trend rate	5.50% for 2024, 5.25% for 2025-2029, 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069, and 4.00% for 2070 and later years; Medicare ages: 4.50% for 2024-2029 and 4.00% for 2030 and later years.
Preretirement mortality	Preretirement Mortality Rates for Public Agency Miscellaneous from CalPERS' Experience Study (2000-2019).
Postretirement mortality	Post-retirement Mortality Rates for Public Agency Miscellaneous from CalPERS' Experience Study (2000-2019).

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

Actuarial assumptions used in the June 30, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 3.97 percent.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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

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

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

Reporting Date	Measurement Date	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2024	June 30, 2023	3.86%	3.86%
June 30, 2025	June 30, 2024	3.97%	3.97%

Change of assumptions. For the June 30, 2024 measurement date, the discount rate was increased from 3.86% to 3.97%.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024 (Valuation Date June 30, 2023)	\$ 348,929
Changes recognized for the measurement period:	
Service cost	33,303
Interest	14,678
Changes of assumptions	(7,225)
Benefit payments	(3,986)
Net Changes	36,770
Balance at June 30, 2025 (Measurement Date June 30, 2024)	\$ 385,699

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.97 percent) or 1 percentage point higher (4.97 percent) than the current discount rate:

	1% Decrease 2.97%	Current Rate 3.97%	1% Increase 4.97%
OPEB Liability	\$ 458,529	\$ 385,699	\$ 327,462

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

	1% Decrease	Trend Rate	1% Increase
OPEB Liability	\$ 332,191	\$ 385,699	\$ 438,015

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$44,904. As of the fiscal year ended June 30, 2025, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 4,916	\$ -
Difference between expected and actual experience	15,856	15,696
Change in assumptions	67,586	91,069
	<u>\$ 88,358</u>	<u>\$ 106,765</u>

The \$4,916 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2024 measurement date will be recognized as a reduction of the OPEB liability during the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as shown below:

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2026	\$ (3,077)
2027	(3,077)
2028	(1,772)
2029	(1,772)
2030	(1,772)
Thereafter	(11,853)
	<u>\$ (23,323)</u>

NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

<u>Fund</u>	<u>Excess Expenditures</u>
Fire Fund	
Salaries and wages	\$ 57,507
Payroll taxes and benefits	19,480
Workers compensation	12,012
Miscellaneous	14,693
Communications	37,706
Occupancy	100
Bank fees	49
Capital outlay	347,085
Debt Service - Principal	1,718
Street Lighting Fund	
Payroll taxes and benefits	\$ 602

NOTE 11 – PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2025, the District identified capital expenditures totaling \$4,976 from prior years that should have been recorded as construction in progress within governmental activities. As a result, beginning net position of governmental activities was increased by \$4,976 to properly reflect these capital assets. During the fiscal year, the construction in progress balance, including the prior period adjustment, was transferred to Buildings, Structures, and Improvements upon completion of the project. This adjustment had no effect on business-type activities.

NOTE 12 – CONTINGENCIES AND COMMITMENTS

According to the District's staff and legal counsel, the District is not involved in any pending litigation that would have a material effect on the financial statements. At June 30, 2025, the District had no outstanding construction commitments.

REQUIRED SUPPLEMENTARY INFORMATION

SAN MIGUEL COMMUNITY SERVICES DISTRICT

FIRE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property taxes	\$ 526,859	\$ 526,859	\$ 530,397	\$ 3,538
Service charges and fees	7,950	7,950	23,054	15,104
Public facilities fees and assessments	3,000	3,000	1,070	(1,930)
Mutual aid			39,835	39,835
Grant income	20,000	20,000	65,531	45,531
Investment income			32,321	32,321
Miscellaneous income	85,888	85,888	649	(85,239)
Total revenues	643,697	643,697	692,857	49,160
Expenditures:				
Salaries and wages	211,622	211,622	269,129	(57,507)
Payroll taxes and benefits	33,121	33,121	52,601	(19,480)
Workers compensation	34,000	34,000	46,012	(12,012)
Maintenance and repairs	37,000	37,000	13,609	23,391
Miscellaneous	6,000	6,000	20,693	(14,693)
Insurance	24,000	24,000	23,751	249
Office supplies and expense	7,507	7,507	2,053	5,454
Supplies	58,000	58,000	55,350	2,650
Professional services	55,386	55,386	37,318	18,068
Dues, permits, and fees	9,200	9,200	8,976	224
Communications	27,932	27,932	65,638	(37,706)
Employee travel and training	12,000	12,000	4,458	7,542
Occupancy	6,640	6,640	6,740	(100)
Utilities	12,000	12,000	5,881	6,119
Bank fees			49	(49)
Capital outlay	5,500	5,500	352,585	(347,085)
Debt Service:				
Principal	60,688	60,688	62,406	(1,718)
Interest	20,081	20,081	18,253	1,828
Total expenditures	620,677	620,677	1,045,502	(424,825)
Excess of revenues over (under) expenditures	23,020	23,020	(352,645)	(375,665)
Other Financing Sources (Uses):				
Transfers in	85,888	85,888		(85,888)
Total other financing sources (uses)	85,888	85,888		(85,888)
Change in fund balance	108,908	108,908	(352,645)	(461,553)
Fund balance - July 1, 2024	1,204,392	1,204,392	1,204,392	
Fund balance - June 30, 2025	\$ 1,313,300	\$ 1,313,300	\$ 851,747	\$ (461,553)

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STREET LIGHTING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 163,287	\$ 163,287	\$ 159,499	\$ (3,788)
Service charges and fees			300	300
Investment income			36,229	36,229
Miscellaneous income			827	827
Total revenues	<u>163,287</u>	<u>163,287</u>	<u>196,855</u>	<u>33,568</u>
Expenditures:				
Salaries and wages	21,607	21,607	15,952	5,655
Payroll taxes and benefits	4,266	4,266	4,868	(602)
Contract labor	5,000	5,000		5,000
Workers compensation	350	350	(183)	533
Maintenance and repairs	61,050	61,050	3,445	57,605
Insurance	3,000	3,000	2,375	625
Office supplies and expense	1,150	1,150	686	464
Supplies	6,300	6,300		6,300
Professional services	12,425	12,425	5,196	7,229
Dues, permits, and fees	850	850	384	466
Communications	3,150	3,150	2,134	1,016
Employee travel and training	2,650	2,650	43	2,607
Occupancy	1,550	1,550	1,419	131
Utilities	35,550	35,550	21,296	14,254
Bank fees	60	60	51	9
Total expenditures	<u>158,958</u>	<u>158,958</u>	<u>57,666</u>	<u>101,292</u>
Excess of revenues over (under) expenditures	<u>4,329</u>	<u>4,329</u>	<u>139,189</u>	<u>134,860</u>
Change in fund balance	4,329	4,329	139,189	134,860
Fund balance - July 1, 2024	<u>940,954</u>	<u>940,954</u>	<u>940,954</u>	
Fund balance - June 30, 2025	<u>\$ 945,283</u>	<u>\$ 945,283</u>	<u>\$ 1,080,143</u>	<u>\$ 134,860</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability				
Service cost	\$ 33,303	\$ 35,448	\$ 54,297	\$ 40,020
Interest on the total OPEB liability	14,678	11,698	7,478	6,556
Actual and expected experience difference		19,586		(1,658)
Changes in assumptions	(7,225)	2,395	(111,895)	66,470
Benefit payments	(3,986)	(3,517)	(3,480)	(4,063)
Net change in total OPEB Liability	<u>36,770</u>	<u>65,610</u>	<u>(53,600)</u>	<u>107,325</u>
Total OPEB liability - beginning	348,929	283,319	336,919	229,594
Total OPEB liability - ending	<u>\$ 385,699</u>	<u>\$ 348,929</u>	<u>\$ 283,319</u>	<u>\$ 336,919</u>
Covered payroll:	\$ 465,953	\$ 767,809	\$ 639,482	\$ 500,343
Total OPEB Liability as a percentage of covered payroll:	82.78%	45.44%	44.30%	67.34%
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 40,592	\$ 36,290	\$ 13,857	\$ 13,453
Interest on the total OPEB liability	6,217	6,132	4,091	3,674
Actual and expected experience difference		(29,504)	(11,745)	
Changes in assumptions	26,617	15,099		
Benefit payments	(3,681)	(2,525)	(5,049)	(2,562)
Net change in total OPEB Liability	<u>69,745</u>	<u>25,492</u>	<u>1,154</u>	<u>14,565</u>
Total OPEB liability - beginning	159,849	134,357	133,203	118,638
Total OPEB liability - ending	<u>\$ 229,594</u>	<u>\$ 159,849</u>	<u>\$ 134,357</u>	<u>\$ 133,203</u>
Covered payroll:	\$ 346,086	\$ 354,500	\$ 375,473	\$ 344,324
Total OPEB Liability as a percentage of covered payroll:	66.34%	45.09%	35.78%	38.69%

Notes to Schedule:

The discount rate was changed from 3.86% to 3.97% for the June 30, 2024 measurement date.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT**SCHEDULE OF OPEB CONTRIBUTIONS**

Last 10 Years*

As of June 30, 2025

The District's contribution for the fiscal year ended June 30, 2025 was \$4,916. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2025, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2024 was \$3,986. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2024, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2023 was \$3,517. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2023, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2022 was \$3,582. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2021 was \$2,910. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$2,438. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$1,588. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2018 was \$3,904. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years
 As of June 30, 2025

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

	<u>2025</u>		<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>
Proportion of the net pension liability	0.00252%		0.00244%		0.00225%		0.00225%		0.00204%
Proportionate share of the net pension liability	\$ 306,163	\$	304,602	\$	259,817	\$	121,854	\$	221,520
Covered payroll	\$ 661,866	\$	573,388	\$	508,988	\$	510,668	\$	500,343
Proportionate share of the net pension liability as percentage of covered payroll	46.3%		53.1%		51.0%		23.9%		44.3%
Plan's total pension liability	\$ 55,320,956,562	\$	52,441,984,274	\$	49,525,975,138	\$	46,174,942,264	\$	43,702,930,887
Plan's fiduciary net position	\$ 43,193,516,089	\$	39,966,633,692	\$	37,975,170,163	\$	40,766,653,876	\$	32,822,501,335
Plan fiduciary net position as a percentage of the total pension liability	78.08%		76.21%		76.68%		88.29%		75.10%
	<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>
Proportion of the net pension liability	0.00200%		0.00196%		0.00191%		0.00200%		0.00211%
Proportionate share of the net pension liability	\$ 205,120	\$	188,568	\$	189,718	\$	173,264	\$	145,045
Covered payroll	\$ 354,500	\$	274,239	\$	190,663	\$	140,038	\$	174,026
Proportionate share of the net pension liability as percentage of covered payroll	57.9%		68.8%		99.5%		123.7%		83.3%
Plan's total pension liability	\$ 41,426,453,489	\$	38,944,855,364	\$	37,161,348,332	\$	33,358,627,624	\$	31,771,217,402
Plan's fiduciary net position	\$ 31,179,414,067	\$	29,308,589,559	\$	27,244,095,376	\$	24,705,532,291	\$	24,907,305,871
Plan fiduciary net position as a percentage of the total pension liability	75.26%		75.26%		73.31%		74.06%		78.40%

Notes to Schedule:

There were no changes to assumptions for the fiscal year ended June 30, 2025.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years
 As of June 30, 2025

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

	2025	2024	2023	2022	2021
Contractually required contribution (actuarially determined)	\$ 130,278	\$ 84,634	\$ 79,677	\$ 74,225	\$ 62,323
Contribution in relation to the actuarially determined contributions	130,278	84,634	79,677	74,225	62,323
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 591,170	\$ 661,866	\$ 573,388	\$ 508,988	\$ 510,668
Contributions as a percentage of covered payroll	22.04%	12.79%	13.90%	14.58%	12.20%
	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 54,268	\$ 58,116	\$ 28,201	\$ 22,800	\$ 19,438
Contribution in relation to the actuarially determined contributions	54,268	58,116	28,201	22,800	19,438
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 500,343	\$ 354,500	\$ 274,239	\$ 190,663	\$ 140,038
Contributions as a percentage of covered payroll	10.85%	16.39%	10.28%	11.96%	13.88%

Notes to Schedule:

There were no changes to assumptions for the fiscal year ended June 30, 2025.



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

May 21, 2026

To the Board of Directors of the
San Miguel Community Services District

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the San Miguel Community Services District for the fiscal year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the San Miguel Community Services District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the *useful lives of property and equipment*, which impacts the recorded amount of depreciation expense, is based on the nature of the underlying assets, historical experience with similar assets, and expected future use. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the *net pension liability and deferred inflows and outflows related to pension* are based on the CalPERS actuary's expertise and experience. We evaluated the key factors and assumptions used to develop the net pension liability and deferred inflows and outflows related to pension in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the *OPEB liability and deferred inflows and outflows related to OPEB* are based on the actuary's expertise and experience. We evaluated the key factors and assumptions used to develop the OPEB liability and deferred inflows and outflows related to OPEB in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Long-term Liabilities in Note 4.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 21, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the San Miguel Community Services District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Remy & Haulgheim LLP

Santa Maria, California



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of San Miguel Community Services District (the District), as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 21, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim LLP

Santa Maria, California
May 21, 2026

San Miguel Community Services District
Schedule of Findings and Responses
June 30, 2025

There were no findings reported for the fiscal year ended June 30, 2025.

San Miguel Community Services District
Schedule of Prior Year Findings and Responses
June 30, 2025

FINDING 2024-001
PAYROLL

Criteria:

All employees should be paid according to an approved contract or personnel action form that clearly states their position and rate of pay. This rate of pay should match to the Board approved Salary Schedule.

Condition:

During testing of twenty-five payroll transactions, we noted one Fire employee who did not have a contract or personnel action form on file.

Cause:

Management oversight.

Effect:

Potential for misappropriation of assets for pay that does not appropriately match the employee's position and pay rate.

Recommendation:

All employees should be paid according to a signed and approved contract or personnel action form that clearly states their position and rate of pay. This rate of pay should be matched to the Board approved Salary Schedule. Internal controls should require a new contract or personnel action form for each new employee and for any changes to position or pay rate other than an organization-wide COLA increase. Periodically, employee files should be reviewed to ensure all required current documentation is present and retained in the files.

Repeat Finding:

No.

Current Status:

Implemented.

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 6.2

SUBJECT: Public Hearing: Presentation on the status of staffing, vacancies, and recruitment, pursuant to AB2561 and associated amendments to the Meyers-Milias-Brown Act (Government code section 3502.3). (Pg. 63-64)

SUGGESTED ACTION: Public Hearing: Conduct the statutorily required public hearing regarding San Miguel Community Services District current workforce vacancy status and receive and file the below report.

DISCUSSION:

Assembly Bill (AB) 2561 was introduced to address the issue of job vacancies in local government, which adversely affects the delivery of public services and employee workload. AB 2561 became effective January 1, 2025, and requires public agencies to hold at least one public hearing per fiscal year to discuss vacancies and recruitment and retention efforts. The public hearing should be conducted before final adoption of the agency's annual budget.

To the extent there are any recognized employee organizations, such organizations are permitted to make presentations during the hearing regarding the vacancies, retention, and recruitment efforts. Additional information may be required in the hearing for workforce vacancy rates above 20% of authorized full-time positions.

Status of Vacancies:

San Miguel Community Services District has 9 authorized and Budgeted full-time positions; no permanent part time positions are authorized or budgeted:

General Manager, Director of Utilities, Fire Chief, Board Clerk/Executive Assistant, Financial Officer, Account Clerk, Account Clerk 2, WWTF Operator Lead, WWTF Operator, Field Operator Lead, Field Operator and Utility Worker. All authorized positions are budgeted for the next fiscal year.

The following vacancies exist at the time of this report; WWTF Operator Lead and Field Operator

Hiring Obstacles:

The District has encountered difficulty hiring qualified personnel due to several factors such as below market pay, District size, and job licensing requirements. Difficulty in attracting and hiring personnel does not stem from policy or procedure issues. When a qualified person applies for a position the time from receipt of application and to hire is relatively short.

Recruitment and Retention Efforts:

The District has historically experienced a high retention of administrative staff and low retention of licensed positions, this is predominantly a result of hiring 'new to industry' persons for licensed positions providing them training and licensure. Once licensed, these persons have a high propensity to seek higher paying positions at surrounding agencies.

The District strives to retain personnel through providing advance training to those who are interested. Additionally, to the extent possible, the District encourages promotion from within for qualified persons interested in advancing to higher level open positions.

FISCAL IMPACT:

There are no anticipated costs to review this report outside of the staff and legal time to prepare it for the Board.

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 6.3

SUBJECT: Public Hearing: Consider adopting the San Miguel Community Service District Fiscal Year 2026-27 SMCSO Operation and Maintenance and Capital Improvement Project Budgets by Resolution (**Approve by 3/5 vote**) (Pg. 65-87)

SUGGESTED ACTION: Hold a Public Hearing regarding the DRAFT FINAL Fiscal Year 2026-27 Annual Budget; after Public Hearing approve a resolution of the Board adopting Districts Operation and Maintenance, and Capital Improvement Project Budgets for FY 2026-27.

DISCUSSION:

Annually, the Board is tasked with reviewing and approving the Operation and Maintenance (O&M) budget for the District. The Board initially reviewed a initial draft of the proposed budget at the Regular Board meeting on May 28th and held a Special meeting for a Board workshop on June 11th. The revenues and expenses for each department and the District as a whole were reviewed and while there were some questions no changes to the proposed budgets were discussed or requested.

The DRAFT FINAL Revenue and Expenditure Budgets are based on the review of current costs as well as proposed costs for each individual District Fund and all the Funds collectively. The DRAFT FINAL CIP Budget is inclusive of projects which are currently underway, that are carrying over from the prior year, and any new projects for this fiscal year.

Once approved as part of the O&M or CIP budgets; all purchases will be made in accordance with the purchasing, or other applicable policies in effect at the time of the purchase or obligation. After this review, comments and corrections will be addressed and the O&M Budget and CIP Budget will be brought to the Board for final approval at the May Board Meeting. Once approved, these budgets will take effect July 1st, 2026.

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

REVENUE TRANSFERS: Transfers from the Operating Cash account to either Operational Reserve or Capital Reserve may be made within a department to meet District Reserve goals based on the approved District Reserve Policy. This usually occurs at the close of a Fiscal Year but may occur at any time throughout the year as needed. Transfers from Capital Reserve to fund specific Capital Project Expenditures are only done after the Expense is incurred and only for the amount approved or incurred if that amount is different than the total amount approved (whichever is less).

FIRE DEPARTMENT (FUND 20)

2025-26 Budget performance thru April 30th, 2026

- Budgeted Revenue \$755,231 Actual Revenue \$486,272 Percentage 64%
- Budgeted Expense \$754,727 Actual Expense \$606,465 Percentage 80%

2026-27 DRAFT Budget

- Budgeted Revenue \$770,831 Budgeted Expense \$770,593 Net \$238

\$102,024 (included in budgeted totals) is reserved for Project 21006 THU (Temporary Housing Unit) annual loan payment, THU Bond payment, the Engine 8668 annual loan payment, annual THU lease payment, and the SMCSA Annual Interfund Loan payment.

LIGHTING DEPARTMENT (FUND 30)

2025-26 Budget performance thru April 30th, 2026

- Budgeted Revenue \$170,438 Actual Revenue \$150,709 Percentage 88%
- Budgeted Expense \$258,192 Actual Expense \$58,701 Percentage 17%

2026-27 DRAFT Budget

- Budgeted Revenue \$178,289 Budgeted Expense \$178,289 Net \$0

WASTEWATER DEPARTMENT (FUND 40)

2025-26 Budget performance thru April 30th, 2026

- Budgeted Revenue \$2,516,256 Actual Revenue \$1,937,277 Percentage 77%
- Budgeted Expense \$3,970,811 Actual Expense \$1,334,449 Percentage 34%

2026-27 DRAFT Budget

- Budgeted Revenue \$23,566,566 Budgeted Expense \$23,566,147 Net \$419

WATER DEPARTMENT (FUND 50)

2025-26 Budget performance thru April 30th, 2026

- Budgeted Revenue \$1,098,889 Actual Revenue \$1,221,093 Percentage 111%
- Budgeted Expense \$1,521,240 Actual Expense \$1,015,743 Percentage 47%

2026-27 DRAFT Budget

- Budgeted Revenue \$1,359,979 Budgeted Expense \$1,359,552 Net \$427

SOLID WASTE DEPARTMENT (FUND 60)

2024-25 Budget performance thru March 31st, 2025

- Budgeted Revenue \$43,936 Actual Revenue \$51,860 Percentage 118%
- Budgeted Expense \$43,923 Actual Expense \$40,974 Percentage 93%

2026-27 DRAFT Budget

- Budgeted Revenue \$43,936 Budgeted Expense \$43,936 Net \$0
- Budgeted Project Costs \$0

DISTRICT TOTALS

2025-26 Budget performance thru April 30th, 2026

- Budgeted Revenue \$4,584,750 Actual Revenue \$3,847,213 Percentage 84%
- Budgeted Expense \$6,548,893 Actual Expense \$3,056,332 Percentage 47%

2026-27 DRAFT Budget

- Budgeted Revenue \$25,919,601 Budgeted Expense \$25,918,517 Net \$1,084

FISCAL IMPACT:

Once adopted the Budget will guide District spending for the 2026-27 Fiscal Year. There are no additional financial implications with the approval of the proposed budget outside of those revenues and expenses identified within the Budget.

PREPARED BY: Kelly Dodds

San Miguel Community Services District

PROPOSED OPERATING BUDGET
FISCAL YEAR 2026-2027



FIRE – LIGHTING/LANDSCAPING – WASTEWATER – WATER – SOLID WASTE

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	Budget 26-27
40000										
40220 Weed Abatement Fees		5,520	8,190	4,651	0	***%	7,000		7,000	*****%
40300 Fireworks Permit Fees	4,200	4,750	4,846		4,346	0%			0	0%
40320 Fire Impact Fees	5,017	16,728	1,070		3,000	0%			0	0%
40410 Mutual Aid Fires ~ OES		27,510	39,835		0	0%			0	0%
40420 Ambulance Reimbursement	5,336	5,510	5,662	4,367	4,500	97%	4,500		4,500	100%
40500 State Fire Grants	18,115		61,201	19,868	85,600	23%	68,000		68,000	79%
40510 Sponsored Training Fees		233			0	0%			0	0%
42200 Fire Cost Recovery		2,592	4,330	31,037	0	***%	2,000		2,000	*****%
Group:	32,668	62,843	125,134	59,923	97,446	61%	81,500	0	81,500	84%
43000 Property Taxes Collected										
43000 Property Taxes Collected	484,495	530,871	546,025	399,841	551,760	72%	579,419		579,419	105%
Group:	484,495	530,871	546,025	399,841	551,760	72%	579,419	0	579,419	105%
46000 Interest Revenue										
46000 Interest Revenue	1,465	1,090	31,961	20,587	0	***%			0	0%
46009 Grants - Other		132			0	0%			0	0%
46010 Transfer In	46,500				0	0%			0	0%
46012 Fire Transfers from Cap					102,025	0%	105,912		105,912	104%
46100 Realized Earnings		-761	360		0	0%			0	0%
46150 Miscellaneous Income	466	801	408		0	0%			0	0%
46151 Refund/Adjustments	5,740	781	241	1,122	0	***%			0	0%
46153 Plan Check Fees and	2,100	2,103	4,356	4,799	4,000	120%	4,000		4,000	100%
46157 Donation	500				0	0%			0	0%
46175 Sale of Surplus Property	21,873	5,625			0	0%			0	0%
Group:	78,776	9,639	37,326	26,508	106,025	25%	109,912	0	109,912	104%
Fund:	595,939	603,353	708,485	486,272	755,231	64%	770,831	0	770,831	102%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	Budget 26-27
40000										
40510 Sponsored Training Fees		23				0 0%			0	0%
Group:		23				0 0%	0	0	0	0%
43000 Property Taxes Collected										
43000 Property Taxes Collected	149,517	162,987	164,078	123,023	170,438	72%	178,289		178,289	105%
Group:	149,517	162,987	164,078	123,023	170,438	72%	178,289	0	178,289	105%
46000 Interest Revenue										
46000 Interest Revenue	12,473	24,976	30,720	26,884		0 ***%			0	0%
46009 Grants - Other	14					0 0%			0	0%
46100 Realized Earnings	-14,931	6,424	3,130	482		0 ***%			0	0%
46150 Miscellaneous Income	149	482	623	300		0 ***%			0	0%
46151 Refund/Adjustments	130	5,302	412	20		0 ***%			0	0%
46155 Will Serve Processing	400		300			0 0%			0	0%
46175 Sale of Surplus Property	5,727					0 0%			0	0%
Group:	3,962	37,184	35,185	27,686		0 ***%	0	0	0	0%
Fund:	153,479	200,194	199,263	150,709	170,438	88%	178,289	0	178,289	105%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	Budget 26-27
40000										
40510 Sponsored Training Fees		248			0	0%			0	0%
40850 Wastewater Hook-up Fees	29,445	203,360	12,512	18,418	0	***%			0	0%
40900 Wastewater Sales	1,193,899	1,206,455	1,205,949	1,003,017	1,266,778	79%	1,266,778		1,266,778	100%
40901 Riverzone Surcharge	18,576	18,542	18,449	15,482	18,388	84%	18,388		18,388	100%
40910 Wastewater Late Charges	19,526	21,011	21,611	18,514	0	***%			0	0%
Group:	1,261,446	1,449,616	1,258,521	1,055,431	1,285,166	82%	1,285,166	0	1,285,166	100%
43000 Property Taxes Collected										
43000 Property Taxes Collected	75,721	83,926	88,912	64,492	86,090	75%	90,420		90,420	105%
Group:	75,721	83,926	88,912	64,492	86,090	75%	90,420	0	90,420	105%
46000 Interest Revenue										
46000 Interest Revenue	13,244	26,798	109,155	102,660	0	***%			0	0%
46003 CWSRF Grants		1,671	918,756	482,747	400,000	121%	22,042,680		22,042,680	5511%
46008 DWR Grants	34,750				0	0%			0	0%
46009 Grants - Other	198	140,513	83,752		0	0%			0	0%
46010 Transfer In	-62,427				0	0%			0	0%
46014 Wastewater Transfers from					600,000	0%	98,300		98,300	16%
46100 Realized Earnings	-5,867	14,971	22,728	1,039	0	***%			0	0%
46150 Miscellaneous Income	26,668	35,094	15,402	1,636	0	***%			0	0%
46151 Refund/Adjustments	2,133	7,203	3,731	14,448	0	***%			0	0%
46155 Will Serve Processing	3,300	3,350	3,600	200	0	***%			0	0%
46175 Sale of Surplus Property	53,985				0	0%			0	0%
46200 Wastewater Receiving		86,093	249,866	214,624	145,000	148%	50,000		50,000	34%
Group:	65,984	315,693	1,406,990	817,354	1,145,000	71%	22,190,980	0	22,190,980	1938%
Fund:	1,403,151	1,849,235	2,754,423	1,937,277	2,516,256	77%	23,566,566	0	23,566,566	937%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	Budget 26-27
40000										
40510 Sponsored Training Fees		248				0 0%			0	0%
Group:		248				0 0%	0	0	0	0%
41000 Water Sales										
41000 Water Sales	983,811	966,198	1,065,526	893,582	1,033,489	86%	1,212,279		1,212,279	117%
41001 Water Connection Fees	29,944	212,341	11,908	18,382		0 ***%			0	0%
41003 Water Surcharge	535	528	516	450	400	113%	516		516	129%
41005 Water Late Charges	16,270	16,955	19,323	16,858		0 ***%			0	0%
41010 Water Meter Fees	450	6,300	1,932	966		0 ***%			0	0%
Group:	1,031,010	1,202,322	1,099,205	930,238	1,033,889	90%	1,212,795	0	1,212,795	117%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,980	35,000				0 0%			0	0%
Group:	48,980	35,000				0 0%	0	0	0	0%
46000 Interest Revenue										
46000 Interest Revenue	4,386	9,845	27,333	16,277		0 ***%			0	0%
46006 IRWM Grants				270,000		0 ***%			0	0%
46009 Grants - Other	195		47,000			0 0%			0	0%
46010 Transfer In	26,913					0 0%			0	0%
46015 Water Transfers from Cap					65,000	0%	147,184		147,184	226%
46100 Realized Earnings	-1,467	2,066	-637	935		0 ***%			0	0%
46150 Miscellaneous Income	4,551	1,963	10,804	3,178		0 ***%			0	0%
46151 Refund/Adjustments	4,756	1,471	4,055	267		0 ***%			0	0%
46152 Recycling		201	1,817			0 0%			0	0%
46155 Will Serve Processing	5,250	3,450	3,800	200		0 ***%			0	0%
46175 Sale of Surplus Property	51,756	16				0 0%			0	0%
Group:	96,340	19,012	94,172	290,857	65,000	447%	147,184	0	147,184	226%
Fund:	1,176,330	1,256,582	1,193,377	1,221,095	1,098,889	111%	1,359,979	0	1,359,979	124%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	Budget 26-27
40000										
40510 Sponsored Training Fees		23			0	0%			0	0%
Group:		23			0	0%	0	0	0	0%
46000 Interest Revenue										
46000 Interest Revenue	155	163	5,451	5,037	0	***%			0	0%
46005 Franchise Fees	48,080	51,727	55,600	46,315	43,936	105%	43,936		43,936	100%
46009 Grants - Other	10,011				0	0%			0	0%
46150 Miscellaneous Income	9,295	266	992	495	0	***%			0	0%
46151 Refund/Adjustments	107	53	411	13	0	***%			0	0%
46155 Will Serve Processing	100		50		0	0%			0	0%
46175 Sale of Surplus Property	1,902				0	0%			0	0%
Group:	69,650	52,209	62,504	51,860	43,936	118%	43,936	0	43,936	100%
Fund:	69,650	52,232	62,504	51,860	43,936	118%	43,936	0	43,936	100%
Grand Total:	3,398,549	3,961,596	4,918,052	3,847,213	4,584,750		25,919,601	0	25,919,601	

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
62000	Fire										
105	Salaries and Wages	151,210	139,918	142,716	132,331	139,000	95%	201,742		201,742	145%
111	BOD Stipend	1,270	1,656	1,368	984	1,000	98%	2,000		2,000	200%
115	Payroll Expenses		3	15		0	0%			0	0%
120	Workers' Compensation	30,753	29,429	46,012	10,331	44,000	23%	20,000		20,000	45%
121	Physicals		16			1,000	0%	1,500		1,500	150%
125	Volunteer Firefighter Sti	88,687	87,687	111,672	109,843	117,000	94%	70,000		70,000	60%
126	OES Strike Team Payroll		20,747	13,373		0	0%			0	0%
135	Payroll Tax - FICA/SS	5,426	6,083	7,443	6,513	7,500	87%	8,000		8,000	107%
140	Payroll Tax - Medicare	3,591	3,583	3,896	3,471	4,000	87%	4,000		4,000	100%
155	Payroll Tax - SUI	2,408	2,544	2,025	1,925	2,000	96%	3,000		3,000	150%
160	Payroll Tax - ETT	46	48	50	53	300	18%	400		400	133%
205	Insurance - Health	12,395	12,925	14,247	19,247	15,000	128%	21,922		21,922	146%
208	FSA Claims Expense				193	0	***			0	0%
210	Insurance - Dental	714	691	699	793	800	99%	1,200		1,200	150%
215	Insurance - Vision	115	112	112	115	200	58%	100		100	50%
225	Retirement - PERS Expense	16,751	16,789	17,651	16,288	18,000	90%	25,000		25,000	139%
230	457 ER Contribution Benef			3,228	6,392	4,000	160%	3,417		3,417	85%
305	Operations & Maintenance	4,406	2,015	3,935	2,574	5,000	51%	5,500		5,500	110%
307	OES Strike Team Expenses		998	42		0	0%			0	0%
310	Phone & Fax Expense	1,143	1,093	1,184	296	1,200	25%	1,000		1,000	83%
315	Postage, Shipping & Freig	593	255	222	219	500	44%	500		500	100%
319	Legal: P.R.A.s - Professi	407		67	765	500	153%	800		800	160%
320	Printing & Reproduction	364	159	117	76	500	15%	500		500	100%
321	IT Services - Professiona	9,977	10,826	12,098	9,232	10,000	92%	12,000		12,000	120%
323	Auditor - Professional Sv	2,465	3,416	3,536	3,915	5,000	78%	6,000		6,000	120%
325	Accounting - Professional	1,236	2,924	4,010	8,818	4,000	220%	9,000		9,000	225%
326	Engineering - Professiona	1,158	1,840			3,000	0%	3,000		3,000	100%
327	Legal: General - Professi	15,304	13,299	9,029	16,405	8,000	205%	12,000		12,000	150%
328	Insurance - Prop & Liabil	16,555	20,175	23,751	24,915	25,000	100%	25,000		25,000	100%
333	Legal: HR - Professional	9,648	8,108	439	9,521	2,500	381%	4,000		4,000	160%
334	Maintenance Agreements	2,342	2,654	1,530	2,266	2,000	113%	3,000		3,000	150%
335	Meals	325	661	260		500	0%	500		500	100%
340	Meetings and Conferences	3			625	3,500	18%	3,500		3,500	100%
341	Space Rental		1,033	980	647	1,000	65%	1,000		1,000	100%
345	Mileage Expense Reimburse					500	0%	800		800	160%
346	OES Equip Repairs & Main		42			0	0%			0	0%
347	OES Vehicle Repair & Main			34		0	0%			0	0%
348	Safety Equipment and Supp	365	4,741	1,120	3,381	2,500	135%	4,000		4,000	160%
350	Repairs & Maint - Compute					2,000	0%	2,000		2,000	100%
351	Repairs & Maint - Equip	13,520	9,282	2,736	6,462	5,000	129%	7,000		7,000	140%
352	Repairs & Maint - Structu	42,796	1,361	4,566	310	5,000	6%	4,000		4,000	80%
354	Repairs & Maint - Vehicle	5,010	7,437	766	8,464	5,000	169%	6,000		6,000	120%
355	Testing & Supplies (WWTP)			45		0	0%			0	0%
359	Testing & Supplies - Othe	396	386			500	0%			0	0%
360	Testing & Supplies - FIRE			760		0	0%			0	0%
370	Dispatch Services (Fire)	15,375	30,668	15,732	21,521	17,500	123%	22,000		22,000	126%
375	Internet Expenses	640	2,449	2,522	3,265	2,000	163%	3,500		3,500	175%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
376	Web Page - Upgrade/Maint	768	717	907	1,149	1,000	115%	1,500		1,500	150%
380	Utilities - Alarm Service	105	420	455	380	500	76%	500		500	100%
381	Utilities - Electric	3,924	352	1,237	1,034	2,500	41%	2,500		2,500	100%
382	Utilities - Propane	964	1,533	1,890	939	2,500	38%	2,500		2,500	100%
384	Utilities - Water/Sewer	753	1,820	2,281	2,677	2,000	134%	3,000		3,000	150%
385	Dues and Subscriptions	14,050	6,712	6,830	7,363	8,500	87%	9,000		9,000	106%
386	Education and Training	4,450	7,513	4,198	4,198	7,000	60%	7,000		7,000	100%
393	Advertising and Public No	338	35	134	1,108	4,000	28%	4,000		4,000	100%
394	LAFCO Allocations	1,483	1,933	1,752	2,054	7,800	26%	7,800		7,800	100%
395	Community Outreach	59	212	1,168	689	6,000	11%	6,000		6,000	100%
405	Software					2,000	0%	2,000		2,000	100%
410	Office Supplies	2,026	894	530	514	2,000	26%	2,000		2,000	100%
445	CPR/FIRST AID TRAINING MA					500	0%	800		800	160%
450	EMS Supplies	2,194	3,885	2,027	1,812	3,000	60%	3,500		3,500	117%
455	Fire Safety Gear & Equipm					5,000	0%	5,000		5,000	100%
456	Fire Grants	19,165	35,523	79,990	29,649	65,600	45%	68,000		68,000	104%
457	CFF Grant - California Fi			19,509		20,000	0%			0	0%
458	Grants- Professional Serv		7,244	4,219	1,181	7,000	17%	7,000		7,000	100%
465	Cell phones, Radios and P	2,424	1,436	1,590	2,647	1,000	265%	3,500		3,500	350%
470	Communication Equipment	3,952	1,374	2,393	1,125	2,000	56%	2,500		2,500	125%
475	Computer Supplies & Upgra	5,047	4,302	6,636	1,393	4,000	35%	4,000		4,000	100%
485	Fuel Expense	7,935	6,237	6,608	5,230	6,500	80%	8,000		8,000	123%
490	Small Tools & Equipment		707	510	114	2,000	6%	2,500		2,500	125%
495	Uniform Expense	895	1,638	4,122	2,221	4,000	56%	4,000		4,000	100%
500	Capital Outlay	18,542				0	0%			0	0%
502	Capital Outlay- Fire		10,911	214,110		14,127	0%			0	0%
503	Weed Abatement Costs	366	15,110	20,195	138	6,000	2%	7,000		7,000	117%
510	Fire Station Renovation		2,226			4,000	0%	4,000		4,000	100%
511	Fire- Temp Housing Unit	17,954		75,065	1,984	0	***			0	0%
512	Fire- Escrow Temp Housing	1,175	25,818	229,463	3,216	0	***			0	0%
710	County Hazmat Dues	2,000	2,000	2,146	2,835	3,000	95%	3,000		3,000	100%
820	Fireworks Clean Up		500	500	500	500	100%			0	0%
900	District Strategic Plan	324				0	0%			0	0%
912	Reimbursements				30,641	0	***			0	0%
925	Bank Fees		1			0	0%			0	0%
940	Bank Service Charges			49		0	0%			0	0%
949	Lease agreements	4,385	5,760	5,760	5,760	8,000	72%	6,000		6,000	75%
960	Property Tax Expense	299	154			200	0%	200		200	100%
981	Debt Svcs Equipt - Princi	36,088	36,397	36,397	36,397	38,000	96%	38,000		38,000	100%
982	Debt Svcs Equipt - Intere	11,838	10,686	10,686	10,686	10,000	107%	10,686		10,686	107%
983	Debt Svcs Structure- Prin	23,013	23,899	23,899	31,305	24,000	130%	31,305		31,305	130%
984	Debt Svcs Structure - Int	10,564	9,678	9,678	12,421	11,000	113%	12,421		12,421	113%
990	Retirement/Health Ins Lia			3,250	1,403	3,500	40%	2,500		2,500	71%
	Account:	654,474	675,680	1,234,172	636,919	754,727	84%	770,593	0	770,593	102%
	Fund:	654,474	675,680	1,234,172	636,919	754,727	84%	770,593	0	770,593	102%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
63000	Lighting										
101	EE Timekeeping Costs		200	66		0	0%			0	0%
105	Salaries and Wages	12,657	14,583	15,722	13,811	21,470	64%	24,149		24,149	112%
111	BOD Stipend	118	192	165	114	144	79%	156		156	108%
115	Payroll Expenses			1		0	0%			0	0%
120	Workers' Compensation	18	-15	-183	88	50	176%	125		125	250%
121	Physicals		6			50	0%	100		100	200%
135	Payroll Tax - FICA/SS	20	12	11	6	55	11%	20		20	36%
140	Payroll Tax - Medicare	190	211	230	196	308	64%	320		320	104%
155	Payroll Tax - SUI	55	65	55	48	73	66%	75		75	103%
160	Payroll Tax - ETT	1	1	1	1	23	4%	23		23	100%
205	Insurance - Health	2,326	1,907	2,060	2,365	3,260	73%	3,260		3,260	100%
208	FSA Claims Expense				28	0	***%	200		200	*****%
210	Insurance - Dental	66	-64	201	123	137	90%	200		200	146%
215	Insurance - Vision	11	-11	33	11	21	52%	30		30	143%
225	Retirement - PERS Expense	1,487	1,665	1,753	1,740	2,311	75%	2,731		2,731	118%
230	457 ER Contribution Benef			199	255	400	64%	400		400	100%
305	Operations & Maintenance	597	32	225	100	1,500	7%	1,500		1,500	100%
310	Phone & Fax Expense	105	111	118	29	500	6%	500		500	100%
315	Postage, Shipping & Freig	12	25	15	11	100	11%	100		100	100%
319	Legal: P.R.A.s - Professi	42		12		150	0%	150		150	100%
320	Printing & Reproduction	2		12		150	0%	150		150	100%
321	IT Services - Professiona	1,286	1,136	1,368	924	1,365	68%	1,375		1,375	101%
323	Auditor - Professional Sv	250	342	354	435	800	54%	800		800	100%
325	Accounting - Professional	126	289	401	958	800	120%	1,250		1,250	156%
326	Engineering - Professiona	170		2,020	909	92,890	1%	56,000		56,000	60%
327	Legal: General - Professi	2,250	1,935	708	915	3,000	31%	3,000		3,000	100%
328	Insurance - Prop & Liabil	3,313	2,014	2,375	2,713	2,500	109%	3,000		3,000	120%
329	New Hire Screening					100	0%	100		100	100%
330	Contract Labor					2,500	0%	2,000		2,000	80%
331	Legal: SMEA - Professiona					1,000	0%	1,000		1,000	100%
333	Legal: HR - Professional	516	1,032	95	184	1,500	12%	1,500		1,500	100%
334	Maintenance Agreements	239	251	1,429	268	1,760	15%	2,000		2,000	114%
335	Meals					150	0%	150		150	100%
340	Meetings and Conferences					350	0%	250		250	71%
341	Space Rental		103	99	71	150	47%	200		200	133%
345	Mileage Expense Reimburse					150	0%	150		150	100%
348	Safety Equipment and Supp					1,000	0%	1,000		1,000	100%
350	Repairs & Maint - Compute					150	0%	250		250	167%
351	Repairs & Maint - Equip	133	805		2,037	5,000	41%	5,000		5,000	100%
352	Repairs & Maint - Structu					500	0%	500		500	100%
353	Repairs & Maint - Infrast	8,604	536	470	9,515	18,000	53%	18,000		18,000	100%
354	Repairs & Maint - Vehicle	26		8		500	0%	500		500	100%
375	Internet Expenses	42	127	278	843	700	120%	1,000		1,000	143%
376	Web Page - Upgrade/Maint	48	75	91	174	150	116%	250		250	167%
381	Utilities - Electric	14,708	16,500	16,911	14,272	20,000	71%	20,000		20,000	100%
382	Utilities - Propane	46				0	0%			0	0%
384	Utilities - Water/Sewer	10,868	8,163	4,316	3,573	7,500	48%	8,000		8,000	107%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
385	Dues and Subscriptions	312	334	384	282	800	35%	500		500	63%
386	Education and Training	141	57	43	15	2,000	1%	2,000		2,000	100%
393	Advertising and Public No	2	3	13	18	500	4%	500		500	100%
394	LAFCO Allocations	1,492	1,933	1,752	2,054	2,000	103%	2,500		2,500	125%
395	Community Outreach	3				150	0%	150		150	100%
410	Office Supplies	39	15	106	35	500	7%	250		250	50%
465	Cell phones, Radios and P	124	195	263	171	250	68%	500		500	200%
475	Computer Supplies & Upgra	576		172	181	0	***%	1,500		1,500	*****%
485	Fuel Expense					200	0%	200		200	100%
490	Small Tools & Equipment					5,000	0%	5,000		5,000	100%
495	Uniform Expense	129	4			100	0%	250		250	250%
500	Capital Outlay	11,017				50,000	0%			0	0%
715	Licenses, Permits and Fee					200	0%	200		200	100%
900	District Strategic Plan	34				0	0%			0	0%
925	Bank Fees	4	-1			25	0%	25		25	100%
940	Bank Service Charges			51		50	0%	50		50	100%
949	Lease agreements	485	1,320	1,320	1,210	2,500	48%	2,500		2,500	100%
990	Retirement/Health Ins Lia			325	127	700	18%	700		700	100%
	Account:	74,690	56,088	56,048	60,810	258,192	24%	178,289	0	178,289	69%
70000	Transfers										
352	Repairs & Maint - Structu	2,325	-98			0	0%			0	0%
	Account:	2,325	-98			0	***%	0	0	0	0%
	Fund:	77,015	55,990	56,048	60,810	258,192	24%	178,289	0	178,289	69%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
63000	Lighting										
205	Insurance - Health	908				0	0%			0	0%
	Account:	908				0	***%	0	0	0	0%
64000	Sanitary										
101	EE Timekeeping Costs		1,799	595		0	0%			0	0%
105	Salaries and Wages	197,183	165,159	209,360	167,222	290,000	58%	322,036		322,036	111%
110	Payroll Tax Expense		219			0	0%			0	0%
111	BOD Stipend	2,052	2,484	2,052	1,476	1,632	90%	2,160		2,160	132%
115	Payroll Expenses			16		0	0%			0	0%
120	Workers' Compensation	9,452	8,648	10,792	9,395	15,000	63%	15,000		15,000	100%
121	Physicals	75	115	25	145	150	97%	150		150	100%
135	Payroll Tax - FICA/SS	447	149	132	74	1,151	6%	135		135	12%
140	Payroll Tax - Medicare	2,878	2,400	3,058	2,388	4,898	49%	4,685		4,685	96%
150	Payroll Tax - SDI			116		235	0%	120		120	51%
155	Payroll Tax - SUI	1,225	1,091	920	879	1,354	65%	1,102		1,102	81%
160	Payroll Tax - ETT	26	24	24	24	335	7%	50		50	15%
205	Insurance - Health	26,591	22,382	29,683	28,818	65,111	44%	47,059		47,059	72%
206	Insurance - CalPers Healt	21,552	16,307			0	0%			0	0%
208	FSA Claims Expense				269	0	***%	400		400	*****%
210	Insurance - Dental	1,166	1,051	1,417	1,679	2,843	59%	2,609		2,609	92%
215	Insurance - Vision	199	171	228	177	365	48%	259		259	71%
225	Retirement - PERS Expense	15,746	23,777	21,023	19,426	31,762	61%	34,450		34,450	108%
230	457 ER Contribution Benef			2,090	2,769	2,090	132%	3,802		3,802	182%
305	Operations & Maintenance	10,253	8,791	6,015	3,364	10,000	34%	10,000		10,000	100%
310	Phone & Fax Expense	2,153	1,339	1,262	312	1,200	26%	1,200		1,200	100%
315	Postage, Shipping & Freig	194	304	468	110	400	28%	400		400	100%
319	Legal: P.R.A.s - Professi	610		116	171	1,000	17%	1,000		1,000	100%
320	Printing & Reproduction	86		125		500	0%	500		500	100%
321	IT Services - Professiona	12,746	13,970	15,426	8,795	14,700	60%	15,500		15,500	105%
323	Auditor - Professional Sv	4,060	3,643	3,771	4,060	5,000	81%	5,000		5,000	100%
325	Accounting - Professional	1,858	3,154	4,219	8,940	5,000	179%	5,000		5,000	100%
326	Engineering - Professiona	19,813	17,471	19,392	99,917	34,162	292%	50,000		50,000	146%
327	Legal: General - Professi	26,646	18,574	23,527	24,117	20,000	121%	25,000		25,000	125%
328	Insurance - Prop & Liabil	17,980	17,609	25,334	23,622	27,000	87%	27,000		27,000	100%
329	New Hire Screening	45				100	0%	100		100	100%
330	Contract Labor		21,970	1,000	625	5,000	13%	5,000		5,000	100%
331	Legal: SMEA - Professiona	5,225	1,676	2,266	216	3,500	6%	1,000		1,000	29%
333	Legal: HR - Professional	6,561	13,540	1,117	2,818	5,000	56%	5,000		5,000	100%
334	Maintenance Agreements	5,709	4,480	5,792	6,850	7,500	91%	7,500		7,500	100%
335	Meals					150	0%	150		150	100%
340	Meetings and Conferences				194	500	39%	500		500	100%
341	Space Rental		1,271	1,042	673	1,500	45%	1,500		1,500	100%
345	Mileage Expense Reimburse				272	500	54%	500		500	100%
348	Safety Equipment and Supp	1,621	1,727	1,576	3,040	2,000	152%	2,000		2,000	100%
349	Repairs & Maint - Mission	5,348	9,617	8,904	4,616	10,000	46%	10,000		10,000	100%
350	Repairs & Maint - Compute	16		102		1,600	0%	1,600		1,600	100%
351	Repairs & Maint - Equip	5,472	3,844	6,984	31,096	5,000	622%	5,000		5,000	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
352	Repairs & Maint - Structu	248	73	22	18	1,500	1%	1,500		1,500	100%
353	Repairs & Maint - Infrast	335	10,650	2,981	5,448	10,000	54%	10,000		10,000	100%
354	Repairs & Maint - Vehicle	4,378	4,707	2,512	4,388	5,000	88%	5,000		5,000	100%
355	Testing & Supplies (WWTP)	17,052	23,818	18,477	22,564	45,000	50%	45,000		45,000	100%
361	Contract Operations		840	65,441	77,086	80,000	96%	100,000		100,000	125%
374	CSD Utilities - Billing S	3,916	4,102	4,011	3,430	4,250	81%	4,250		4,250	100%
375	Internet Expenses	5,010	4,487	4,422	11,756	12,000	98%	12,000		12,000	100%
376	Web Page - Upgrade/Maint	768	1,076	968	1,879	1,500	125%	2,000		2,000	133%
379	Utilities - Electric Miss	1,039	1,094	1,114	1,035	1,500	69%	1,500		1,500	100%
380	Utilities - Alarm Service	696	550	650	550	850	65%	850		850	100%
381	Utilities - Electric	83,638	100,424	116,420	96,439	125,000	77%	125,000		125,000	100%
382	Utilities - Propane	731	47	102	393	150	262%	450		450	300%
383	Utilities - Trash	706	747	735	658	1,000	66%	1,000		1,000	100%
384	Utilities - Water/Sewer	2,252	2,313	1,340	905	3,500	26%	3,500		3,500	100%
385	Dues and Subscriptions	5,107	5,171	5,177	3,178	5,000	64%	5,000		5,000	100%
386	Education and Training	1,591	1,166	1,096	782	2,500	31%	2,500		2,500	100%
393	Advertising and Public No	295	992	664	170	1,000	17%	1,000		1,000	100%
394	LAFCO Allocations	1,615	1,933	1,752	2,054	2,500	82%	2,500		2,500	100%
395	Community Outreach	223	184	433	255	1,000	26%	1,000		1,000	100%
396	Utilities - SoCal Gas	174	229	208	207	500	41%	500		500	100%
410	Office Supplies	3,037	1,161	1,337	449	2,000	22%	2,000		2,000	100%
432	Utility Rate Design Study	9,492	6,495	1,375		20,000	0%	20,000		20,000	100%
459	SCADA - Maintenance Fees					1,500	0%	1,500		1,500	100%
465	Cell phones, Radios and P	1,575	1,752	2,368	1,575	2,400	66%	2,400		2,400	100%
475	Computer Supplies & Upgra	15,044	876	2,141	2,451	1,000	245%	2,500		2,500	250%
485	Fuel Expense	5,492	4,912	4,622	6,931	6,000	116%	8,000		8,000	133%
490	Small Tools & Equipment	450	1,395	2,308		4,000	0%	4,000		4,000	100%
495	Uniform Expense	2,165	1,339		218	1,500	15%	1,500		1,500	100%
500	Capital Outlay					48,000	0%			0	0%
545	Sewer System Mgmt Plan (S				24,950	25,000	100%			0	0%
546	Master Plans	5,842			10,956	65,000	17%	54,000		54,000	83%
560	Sewer Line Repairs		753			50,000	0%	50,000		50,000	100%
580	Mission Gardens Lift Stat	6,254				10,000	0%	10,000		10,000	100%
582	WWTP Plant Maintenance	41,818	19,698	28,996	89,938	132,745	68%	75,000		75,000	56%
583	WWTF Drying Pond Maintena			9,300	35,758	25,000	143%	40,000		40,000	160%
584	WWTP Perc Ponds				30,900	44,100	70%	15,000		15,000	34%
585	Sludge Removal Project			4,217	17,550	384,719	5%	279,720		279,720	73%
587	WWTF Final Design/Constru				346,849	255,507	136%			0	0%
588	WWTF Construction				8,774	702,202	1%	20,608,976		20,608,976	2935%
651	Regulatory Compliance			42,896	41,270	80,000	52%	60,000		60,000	75%
705	Waste Discharge Fees/Perm	28,140	41,499	50,933	37,753	114,300	33%	70,000		70,000	61%
715	Licenses, Permits and Fee	6,766	4,566	7,663	2,056	6,000	34%	12,000		12,000	200%
800	Deposit/ Liabilities		-23			0	0%			0	0%
805	Refundable Water/Sewer/Hy					100	0%	100		100	100%
900	District Strategic Plan	486				0	0%			0	0%
908	Cash Over/Cash Short	-125		-8	-1	100	-1%	100		100	100%
925	Bank Fees	4	-1	120	161	100	161%	100		100	100%
935	Depreciation Expense	74,120	69,295	65,933		0	0%			0	0%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
940	Bank Service Charges	157		80		100	0%	100		100	100%
949	Lease agreements	4,602	11,880	11,880	10,890	18,000	61%	16,000		16,000	89%
950	WWTF Exp MBR					500,000	0%			0	0%
960	Property Tax Expense	128	96			150	0%	150		150	100%
963	Collection System Project		-15,264		21,587	129,300	17%	117,494		117,494	91%
964	Septic to Sewer Project		15,264			20,000	0%	1,036,490		1,036,490	5182%
966	Reimbursable Engineering		1,138			0	0%			0	0%
970	WWTF Long Term Maintenanc					100,000	0%	100,000		100,000	100%
971	Loan Principal Payment					150,000	0%			0	0%
972	Loan Interest Payment					150,000	0%			0	0%
990	Retirement/Health Ins Lia		8,778	36,116	11,889	40,000	30%	40,000		40,000	100%
	Account:	740,209	728,968	910,771	1,394,648	3,970,811	35%	23,566,147	0	23,566,147	593%
70000	Transfers										
352	Repairs & Maint - Structu	20,925	-879			0	0%			0	0%
	Account:	20,925	-879			0	***%	0	0	0	0%
	Fund:	762,042	728,089	910,771	1,394,648	3,970,811	35%	23,566,147	0	23,566,147	593%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
65000	Water										
101	EE Timekeeping Costs		1,799	595		0	0%			0	0%
105	Salaries and Wages	274,014	264,605	251,818	233,409	221,238	106%	303,409		303,409	137%
110	Payroll Tax Expense		-7			0	0%			0	0%
111	BOD Stipend	2,146	2,469	2,046	1,467	2,064	71%	2,136		2,136	103%
115	Payroll Expenses			16		0	0%			0	0%
120	Workers' Compensation	13,323	6,100	7,676	5,949	8,500	70%	8,500		8,500	100%
121	Physicals	225	226	25	145	150	97%	250		250	167%
135	Payroll Tax - FICA/SS	454	149	131	73	1,179	6%	150		150	13%
140	Payroll Tax - Medicare	3,954	3,969	3,566	3,316	4,302	77%	4,709		4,709	109%
150	Payroll Tax - SDI			123		250	0%			0	0%
155	Payroll Tax - SUI	1,434	1,408	1,228	950	1,206	79%	1,200		1,200	100%
160	Payroll Tax - ETT	31	31	31	26	237	11%	324		324	137%
205	Insurance - Health	36,571	40,320	34,314	44,788	25,208	178%	39,000		39,000	155%
206	Insurance - CalPers Healt	21,552	16,307			0	0%			0	0%
208	FSA Claims Expense				324	0	***%	250		250	***%
210	Insurance - Dental	1,656	1,583	1,502	2,099	881	238%	2,088		2,088	237%
215	Insurance - Vision	266	257	241	238	152	157%	250		250	164%
225	Retirement - PERS Expense	24,234	36,038	23,399	23,624	24,168	98%	34,560		34,560	143%
230	457 ER Contribution Benef			2,104	3,121	2,104	148%	4,013		4,013	191%
305	Operations & Maintenance	11,731	8,778	6,956	4,433	8,000	55%	8,000		8,000	100%
310	Phone & Fax Expense	2,131	1,330	1,262	312	1,200	26%	1,200		1,200	100%
315	Postage, Shipping & Freig	200	311	468	220	425	52%	450		450	106%
319	Legal: P.R.A.s - Professi	602		116	135	500	27%	500		500	100%
320	Printing & Reproduction	1,235	1,341	1,502		500	0%	500		500	100%
321	IT Services - Professiona	12,739	13,863	15,427	12,529	14,000	89%	16,000		16,000	114%
323	Auditor - Professional Sv	4,005	3,643	3,771	5,800	4,300	135%	7,500		7,500	174%
324	GSA-GSP - Professional Sv	3,121	13,564	27,817		25,000	0%	20,000		20,000	80%
325	Accounting - Professional	1,856	3,281	4,219	12,703	4,500	282%	15,000		15,000	333%
326	Engineering - Professiona	22,858	76,559	40,012	46,941	35,000	134%	45,000		45,000	129%
327	Legal: General - Professi	20,891	32,181	29,201	11,679	25,000	47%	25,000		25,000	100%
328	Insurance - Prop & Liabil	29,761	32,485	25,334	34,473	26,000	133%	36,000		36,000	138%
329	New Hire Screening	45				100	0%	250		250	250%
330	Contract Labor		17,271	1,000	625	5,000	13%	5,000		5,000	100%
331	Legal: SMEA - Professiona	5,225	1,676	2,266	216	3,500	6%	1,500		1,500	43%
332	Legal: Steinbeck & Water	36,016	7,249	32,100	82,937	25,000	332%	50,000		50,000	200%
333	Legal: HR - Professional	6,501	13,393	1,111	2,791	8,000	35%	8,000		8,000	100%
334	Maintenance Agreements	5,545	4,433	5,792	7,857	6,500	121%	8,000		8,000	123%
335	Meals					100	0%	100		100	100%
340	Meetings and Conferences				194	1,000	19%	1,000		1,000	100%
341	Space Rental		1,266	1,084	934	1,500	62%	1,500		1,500	100%
345	Mileage Expense Reimburse				98	250	39%	250		250	100%
348	Safety Equipment and Supp	1,260	1,677	1,576	2,804	1,500	187%	2,000		2,000	133%
350	Repairs & Maint - Compute	298		102	76	1,500	5%	1,500		1,500	100%
351	Repairs & Maint - Equip	5,975	7,436	16,176	13,024	5,000	260%	15,000		15,000	300%
352	Repairs & Maint - Structu	454	252	250	18	2,000	1%	2,000		2,000	100%
353	Repairs & Maint - Infrast	28,200	69,855	57,843	32,011	50,000	64%	50,000		50,000	100%
354	Repairs & Maint - Vehicle	3,775	4,707	2,512	4,424	4,500	98%	4,500		4,500	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
356	Testing & Supplies - Well	3,459	4,566	2,308	2,111	3,500	60%	4,000		4,000	114%
357	Testing & Supplies - Well	3,508	4,566	2,309	4,175	3,500	119%	4,000		4,000	114%
358	Testing & Supplies - SLT	8,368	7,680	5,059	2,711	5,000	54%	5,000		5,000	100%
359	Testing & Supplies - Othe	6,976	6,768	5,379	7,873	6,000	131%	8,000		8,000	133%
361	Contract Operations		840	54,097	41,628	80,000	52%	60,000		60,000	75%
362	Cross-Connection Control	1,237	1,352	2,017	2,058	1,500	137%	2,000		2,000	133%
374	CSD Utilities - Billing S	3,941	4,103	4,012	3,430	4,000	86%	4,100		4,100	103%
375	Internet Expenses	1,980	5,511	4,169	27,634	14,000	197%	25,000		25,000	179%
376	Web Page - Upgrade/Maint	768	1,061	968	2,450	1,500	163%	2,500		2,500	167%
380	Utilities - Alarm Service	696	550	650	550	1,000	55%	750		750	75%
381	Utilities - Electric	51,937	61,521	72,281	64,141	75,000	86%	65,000		65,000	87%
382	Utilities - Propane	739	721		593	1,000	59%	1,000		1,000	100%
383	Utilities - Trash	706	747	735	658	600	110%	700		700	117%
384	Utilities - Water/Sewer	758		2,956	2,156	2,000	108%	3,000		3,000	150%
385	Dues and Subscriptions	7,174	7,438	7,417	4,019	6,500	62%	7,500		7,500	115%
386	Education and Training	1,829	2,180	1,456	644	5,000	13%	5,000		5,000	100%
393	Advertising and Public No	1,201	1,227	585	242	1,000	24%	1,000		1,000	100%
394	LAFCO Allocations	1,613	1,933	1,752	2,054	1,800	114%	2,054		2,054	114%
395	Community Outreach	913	992	275	256	1,200	21%	1,200		1,200	100%
396	Utilities - SoCal Gas	1,835	455	505	1,006	1,000	101%	1,000		1,000	100%
405	Software				7,022	0	***			0	0%
410	Office Supplies	3,031	1,161	1,337	453	1,000	45%	1,000		1,000	100%
432	Utility Rate Design Study	15,979	32,089			0	0%			0	0%
465	Cell phones, Radios and P	1,575	1,752	2,368	1,575	2,250	70%	2,500		2,500	111%
475	Computer Supplies & Upgra	14,967	876	2,160	2,544	2,500	102%	2,500		2,500	100%
481	Chemicals- Well #3	2,158	2,391	2,167	2,554	4,000	64%	4,000		4,000	100%
482	Chemicals- Well #4	2,186	3,528	2,943	2,672	5,000	53%	5,000		5,000	100%
483	Chemicals- SLT Well	1,506	2,128	1,758	825	3,000	28%	3,000		3,000	100%
485	Fuel Expense	5,490	4,912	3,791	2,079	5,000	42%	5,000		5,000	100%
490	Small Tools & Equipment	90	1,053	2,226		3,000	0%	3,000		3,000	100%
495	Uniform Expense	2,165	1,461		218	1,500	15%	1,500		1,500	100%
516	Water Projects Well 3				12,240	26,000	47%			0	0%
517	Water Projects Well 4				6,273	0	***			0	0%
518	Water Projects SLT Well				6,096	0	***			0	0%
520	Water Main Valves Replace					25,000	0%	25,000		25,000	100%
525	Water Meter Replacement	10,268		3,840	11,949	20,000	60%	20,000		20,000	100%
526	Development Meters			8,923		0	0%			0	0%
535	Water Lines Repairs		8,072	286,719	130,018	0	***			0	0%
546	Master Plans	5,842			4,605	65,000	7%	25,000		25,000	38%
547	Paso Basin Management			1,731		0	0%			0	0%
577	Proposition 1 Grant	6,270				0	0%			0	0%
587	WWTF Final Design/Constru					142,798	0%			0	0%
605	USDA Loan Payment					20,000	0%	20,000		20,000	100%
651	Regulatory Compliance			4,099	12,689	60,000	21%	50,000		50,000	83%
705	Waste Discharge Fees/Perm				3,373	0	***			0	0%
715	Licenses, Permits and Fee	8,242	6,880	8,056	3,483	7,000	50%	7,000		7,000	100%
800	Deposit/ Liabilities		39			0	0%			0	0%
805	Refundable Water/Sewer/Hy	-16				100	0%	100		100	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
900	District Strategic Plan	479				0	0%			0	0%
908	Cash Over/Cash Short	-100		-8		0	0%			0	0%
925	Bank Fees	1		90	158	100	158%	150		150	150%
930	Interest Fees	48,351	43,581	61,554	42,324	60,000	71%	60,000		60,000	100%
935	Depreciation Expense	197,349	196,442	196,442		0	0%			0	0%
940	Bank Service Charges			154		100	0%	100		100	100%
949	Lease agreements	4,593	11,880	11,880	10,890	12,000	91%	12,000		12,000	100%
961	SLT Tank and Booster Pump				352	228,174	0%	147,184		147,184	65%
962	0.65 MG Tank				14,359	24,979	57%			0	0%
966	Reimbursable Engineering		4,293	14,043	2,410	0	***%			0	0%
990	Retirement/Health Ins Lia		8,778	36,116	12,396	36,125	34%	36,125		36,125	100%
	Account:	1,014,348	1,137,332	1,428,031	1,060,709	1,521,240	70%	1,359,552	0	1,359,552	89%
70000	Transfers										
352	Repairs & Maint - Structu	20,925	-879			0	0%			0	0%
	Account:	20,925	-879			0	***%	0	0	0	0%
	Fund:	1,035,273	1,136,453	1,428,031	1,060,709	1,521,240	70%	1,359,552	0	1,359,552	89%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
66000	SOLID WASTE										
101	EE Timekeeping Costs		200	66		0	0%			0	0%
105	Salaries and Wages	12,663	13,625	15,141	13,097	13,500	97%	18,318		18,318	136%
111	BOD Stipend	114	99	69	59	144	41%	144		144	100%
115	Payroll Expenses			1		0	0%			0	0%
120	Workers' Compensation	18	14	-48	85	100	85%	120		120	120%
121	Physicals		6			50	0%	100		100	200%
135	Payroll Tax - FICA/SS	20	6	5	3	55	5%	25		25	45%
140	Payroll Tax - Medicare	180	200	218	185	285	65%	308		308	108%
155	Payroll Tax - SUI	52	58	49	44	75	59%	80		80	107%
160	Payroll Tax - ETT	1	1	1	1	21	5%	22		22	105%
205	Insurance - Health	1,550	1,756	1,908	2,208	2,954	75%	2,619		2,619	89%
208	FSA Claims Expense				23	0	***%	100		100	*****
210	Insurance - Dental	65	66	76	117	125	94%	157		157	126%
215	Insurance - Vision	10	11	12	10	20	50%	20		20	100%
225	Retirement - PERS Expense	1,448	1,611	1,693	1,685	2,144	79%	2,244		2,244	105%
230	457 ER Contribution Benef			199	251	400	63%	400		400	100%
305	Operations & Maintenance	2,271	29	225	95	1,500	6%	1,000		1,000	67%
310	Phone & Fax Expense	88	103	118	29	500	6%	400		400	80%
315	Postage, Shipping & Freig	11	23	14	7	75	9%	50		50	67%
319	Legal: P.R.A.s - Professi	34		12		50	0%	50		50	100%
320	Printing & Reproduction	1		12		50	0%	50		50	100%
321	IT Services - Professiona	1,140	1,034	1,357	620	1,500	41%	1,400		1,400	93%
323	Auditor - Professional Sv	220	342	354	290	800	36%	750		750	94%
325	Accounting - Professional	104	289	401	645	500	129%	750		750	150%
326	Engineering - Professiona	170				0	0%			0	0%
327	Legal: General - Professi	3,649	8,749	1,725	1,746	4,000	44%	2,500		2,500	63%
328	Insurance - Prop & Liabil	1,442	1,646	2,375	1,809	2,500	72%	2,500		2,500	100%
329	New Hire Screening					50	0%	50		50	100%
331	Legal: SMEA - Professiona					500	0%	250		250	50%
333	Legal: HR - Professional	456	885	89	156	500	31%	300		300	60%
334	Maintenance Agreements	205	204	1,429	184	1,600	12%	1,250		1,250	78%
341	Space Rental		103	96	50	150	33%	250		250	167%
345	Mileage Expense Reimburse					50	0%	50		50	100%
348	Safety Equipment and Supp					500	0%	500		500	100%
350	Repairs & Maint - Compute					200	0%	200		200	100%
351	Repairs & Maint - Equip	409	182	154	7,697	250	***%	250		250	100%
352	Repairs & Maint - Structu					100	0%	100		100	100%
353	Repairs & Maint - Infrast	3,795		1,781	6,418	2,000	321%			0	0%
354	Repairs & Maint - Vehicle			8		150	0%	150		150	100%
375	Internet Expenses	42	127	278	842	600	140%	750		750	125%
376	Web Page - Upgrade/Maint	48	60	91	158	150	105%	175		175	117%
382	Utilities - Propane	100				0	0%			0	0%
385	Dues and Subscriptions		291	384	188	550	34%	450		450	82%
386	Education and Training	130	56	43	15	200	8%	100		100	50%
393	Advertising and Public No	575	119	13	128	150	85%	150		150	100%
394	LAFCO Allocations	1,490	1,933	1,752	2,054	1,800	114%	2,054		2,054	114%
395	Community Outreach	347	304	548	336	250	134%	250		250	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
410	Office Supplies	33	15	102	30	50	60%	50		50	100%
465	Cell phones, Radios and P	122	195	263	170	275	62%	250		250	91%
475	Computer Supplies & Upgra	582		172	174	150	116%	150		150	100%
485	Fuel Expense					100	0%	100		100	100%
490	Small Tools & Equipment			82		100	0%			0	0%
495	Uniform Expense	129	4			150	0%	150		150	100%
715	Licenses, Permits and Fee	1,328	492	524		0	0%			0	0%
900	District Strategic Plan	27				0	0%			0	0%
940	Bank Service Charges			7		25	0%	25		25	100%
949	Lease agreements	476	1,320	1,320	1,210	1,325	91%	1,325		1,325	100%
990	Retirement/Health Ins Lia			325	84	650	13%	500		500	77%
	Account:	35,797	36,158	35,444	42,903	43,923	98%	43,936	0	43,936	100%
70000	Transfers										
352	Repairs & Maint - Structu	2,325	-98			0	0%			0	0%
	Account:	2,325	-98			0	***%	0	0	0	0%
	Fund:	38,122	36,060	35,444	42,903	43,923	98%	43,936	0	43,936	100%
											%
	Grand Total:	2,566,926	2,632,272	3,664,466	3,195,989	6,548,893		25,918,517	0	25,918,517	

San Miguel Community Services District
PROPOSED BUDGET VS AVAILABLE FUNDS

	2026-27 PROPOSED REVENUES	2026-2027 PROPOSED EXPENDITURES	4/2026 OPERATIONAL CASH	4/2026 OPERATIONAL RESERVES	4/2026 RESTRICTED RESERVES
FIRE PROTECTION DEPARTMENT	\$770,831	\$770,593	\$431,083	\$109,692	\$250,558
STREET LIGHTING DEPARTMENT	\$178,289	\$178,289	\$497,920	\$238,581	\$452,200
WASTEWATER DEPARTMENT	\$23,566,566	\$23,566,147	\$2,222,164	\$357,275	\$1,665,925
WATER DEPARTMENT	\$1,359,979	\$1,359,552	\$383,049	\$96,067	\$313,397
SOLID WASTE DEPARTMENT	\$43,936	\$43,936	\$95,461	\$78,162	\$24,643
	\$25,919,601	\$25,918,517	\$3,629,677	\$879,777	\$2,706,723

OPERATIONAL (UNRESTRICTED) RESERVES: Established through Resolution 2023-10 to fund a buffer for each fund during any period where there are unexpected increases in operating costs, or decreases in revenues. This fund shall not be used to artificially suppress water and wastewater rates. **TARGET CRITERIA:** Equal to or greater than **50%** of the annual budgeted operating expenses for each fund (not including budgeted projects or other capital replacement).

	2025/26 PROPOSED Operating Expense Budget	Target from Res 2023-10 Reserve Policy	Current Operational Reserve \$	Fund's Operational \$ Investments	Currently allocated to projects	Percentage of Goal Amount Reserved	Amount over/(under) Target	NOTES:
FIRE PROTECTION DEPARTMENT	\$702,831	\$351,416	\$109,692	\$0	\$4,000	32%	(\$245,723)	
STREET LIGHTING DEPARTMENT	\$178,289	\$89,145	\$65,387	\$173,194	\$87,890	268%	\$149,436	
WASTEWATER DEPARTMENT	\$1,414,890	\$707,445	\$357,275	\$743,312	\$0	156%	\$393,142	
WATER DEPARTMENT	\$1,212,795	\$606,398	\$96,067	\$0	\$0	16%	(\$510,331)	
SOLID WASTE DEPARTMENT	\$43,936	\$21,968	\$78,162	\$0	\$0	356%	\$56,194	
	\$3,552,741	\$1,776,371	\$706,583				(\$157,282)	

CAPITAL (RESTRICTED) RESERVES: Established through Resolution 2016-37 to fund future replacement of existing facilities, major equipment and depreciable assets, as well as handling unanticipated major repairs during an asset's life cycle. Updated with Resolution 2023-10, each fund's Target Criteria is listed below. The Reserve purpose is to ensure sufficient capital resources are available to fund replacement of equipment, infrastructure, facilities and vehicles. The Long Term Maintenance Reserve is listed separately.

	Current Capital Reserve \$	Fund's Capital \$ Investments	Currently allocated to projects	Target per Res 2023-10 Reserve Policy	Amount over/(under) Target	Percentage of Goal Amount Reserved	NOTES:
FIRE PROTECTION DEPARTMENT	\$250,558	\$0	\$213,460	\$200,000	(\$162,902)	19%	\$204,048 Reserved for 2 years of Fire Loan payments
STREET LIGHTING DEPARTMENT	\$49,124	\$403,212	\$68,251	\$50,000	\$334,085	768%	
WASTEWATER DEPARTMENT	\$337,941	\$346,293	\$279,530	\$1,000,000	(\$595,296)	40%	
WATER DEPARTMENT	\$65,043	\$173,194	\$95,291	\$1,000,000	(\$857,054)	14%	
SOLID WASTE DEPARTMENT	\$24,643	\$0	\$0	\$50,000	(\$25,357)	49%	
				\$2,300,000	(\$1,306,523)		

WW Long Term Maintenance Fund

Annually transfer to the Reserve Account 1/10th the cost of a Membrane (10 year lifespan). If not used for membranes, can be used for long-term maintenance of WWTF.	FY	Amount to Transfer to Reserve	Goal Met?	
Resolution: 2023-10	2019-20	\$100,000.00	X	Cambridge Inv
	2020-21	\$100,000.00	X	Cambridge Inv
	2021-22	\$100,000.00	X	Cambridge Inv
	2022-23	\$100,000.00	X	Cambridge Inv
	2023-24	\$100,000.00	X	Cambridge Inv
	2024-25	\$100,000.00	X	Cambridge Inv
Current reserve balance:	2025-26	\$100,000.00	X	Cambridge Inv
\$981,691.17	2026-27	<u>\$100,000.00</u>		Cambridge Inv
		\$800,000.00		

The information provided is current as of the time of this report.

RESOLUTION NO. 2026-__

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT (SMCSD) ADOPTING THE
FISCAL YEAR 2026-2027 OPERATIONS AND MAINTENANCE BUDGET AND
CAPITAL IMPROVEMENT PROJECT BUDGET**

WHEREAS, San Miguel Community Services District (“District”) is a Community Services District formed under California Government Code section 61000 *et. seq.* to provide community services within the District’s service area; including Water, Sewer, Lighting, Solid Waste, and Fire Protection services; and

WHEREAS, the proposed fiscal year (“FY”) 2026-2027 Operations and Maintenance Budget and Capital Improvement Project Budget provide for the service levels necessary to serve the needs of and protect the health, safety, and welfare of the community served by the District, including providing a workforce to accomplish said service priorities; and

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject to limitation of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in cost of living and population, except as otherwise specifically provided for under that Article; and

WHEREAS, Government Code section 7910 requires that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or noticed special meeting.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving and adopting the 2026-2027 fiscal year Operations and Maintenance Budget and the Capital Improvement Project Budget.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this _____ day of _____ 2026.

Kelly Dodds, General Manager

Ashley Sangster, Board President

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Christina M Pritchard,
Deputy District General Counsel

**Board of Directors
Staff Report**

June 25, 2026

AGENDA ITEM: 6.4

SUBJECT: Public Hearing: Authorize delinquent Water and Sewer service charges to be collected on the 2026-27 County Tax Roll by Resolution (**Approve by 3/5 vote**) (Pg. 88-91)

SUGGESTED ACTION: Hold Public Hearing regarding the 2026 report of delinquent Water and Sewer charges; after Public Hearing approve Resolution authorizing the collection of delinquent charges on the County Tax Roll.

DISCUSSION:

The attached Exhibit A contains a list of delinquent customer account(s), and amounts, for which the District has been unable to collect. Placement of the delinquent amounts on the tax roles will enable the District to receive the due amount through the County's tax collection efforts.

On May 22nd, 2026 in accordance with Government Code section 61115(b), the District Account Clerk mailed certified letters to owners of real property notifying the of the District's intent to have delinquent Water and Sewer services charges placed on the 2026-2027 County Tax Roles for collections; by filing a written report with the San Luis Obispo County Auditor-Controller's office.

The letter invited interested persons to be present at the June 25th, 2026, Public Hearing at which time all interested persons will be given the opportunity to present oral or written testimony for or against the 2026 report of delinquent Water and Sewer charges. Multiple attempts to contact each property owner has been made by phone, email, and mail. Additionally in compliance with legal noticing requirements, a public hearing notice was posted at the District Office, Post Office and in the Paso Robles Press on June 11th and June 18th, 2026.

FISCAL IMPACT:

The District has already incurred cost associated with prior attempts to collect the delinquent charges. There are minor costs related to staff and legal time related to preparing this report and in providing final notice to the County of San Luis Obispo for inclusion of the delinquent fees on the tax roles.

PREPARED BY: Tamara Parent

RESOLUTION NO. 2026-xx

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL
COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE
2026 REPORT OF DELINQUENT SEWER AND WATER CHARGES AND
AUTHORIZING DELINQUENT WATER AND SEWER SERVICE CHARGES
TO BE COLLECTED ON TAX ROLL**

WHEREAS, the Board of Directors (“Board”) of the San Miguel Community Services District (“District”) makes the following findings of fact:

1. On April 22, 2010, the Board duly adopted Ordinance No. 01-10 pursuant to which the Board elected to have delinquent water and sewer service charges collected on the tax roll in the same manner, by the same persons, and at the same time as its general taxes, all pursuant to applicable Government Code section 61115(b); and

2. On May 22, 2026, in accordance with Government Code section 61115(b), the District Account Clerk mailed certified letters to owners of real property notifying them of the District’s intent to have delinquent water and sewer service charges placed on the 2026-2027 County tax roll for collection, pursuant to Government Code section 61115(b) by filing a written report with the Auditor-Controller’s office of the County of San Luis Obispo, containing a description of each parcel of real property with delinquent water and sewer service charges and the owner thereof; and

3. Furthermore, such notice informed the property owner of the time and place of the public hearing to be held before the Board scheduled for June 25, 2026, at which time all interested persons will be given the opportunity to present oral or written testimony for or against said report or any portions thereof; and

4. On or before July 20th, 2026, the final filing date established by the County Auditor-Controller’s Office, the District Account Clerk must submit all changes, additions and deletions to such list on a final filing basis; and

5. In accordance with San Luis Obispo County regulations, as of April 2026 a fee of \$115.00 will be charged for each assessment removed or revised from the assessment listing occurring on a tax bill after extension. Thus, any charge levied against the District for change(s) in an assessment amount of a property owner that is not the result of District error will be subsequently invoiced and collected by the District from the property owner of record.

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

Section 1. The above findings are true and correct; and are incorporated herein by this reference.

Section 2. The Board hereby approves and adopts the 2026 Report of Delinquent Sewer and Water Charges attached hereto as Exhibit “A” and hereby authorizes such charges to be collected on the County real property tax roll, pursuant to the procedures set forth in Government Code section 61115(b)

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this _____ day of _____, 2026.

Kelly Dodds, General Manager

Ashley Sangster, Board President

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Christina M Pritchard, Deputy General Counsel

Exhibit A

San Miguel Community Services District

2026 Report of Delinquent Water & Sewer Charges (0805)

a) 021-242-006 Martinez 805 Rio Mesa Circle \$529.03

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 6.5

SUBJECT: Public Hearing: Confirm the 2026 Weed Abatement Cost Report and authorizing collection of the charges on the San Luis Obispo County Tax Roll by Resolution. (**Approve by 3/5 vote**) (Pg. 92-96)

SUGGESTED ACTION:

After holding a Public Hearing and making any appropriate modifications to the Cost Report. Request for the Board to approve the attached resolution confirming the Cost Report and authorizing the collection of the charges on the San Luis Obispo County Tax Rolls.

DISCUSSION:

The San Miguel Community Services District Fire Department conducts a weed abatement program in accordance with the authority and procedures in Health and Safety Code §14875 et seq., as permitted by Government Code §61100(t). Staff is recommending that the costs incurred by the District to abate weeds from properties where the property owners have failed to do so be placed upon the tax rolls for collection.

When the District performs weed abatement work, Health and Safety Code §14905 provides that an account of the costs is to be kept and an itemized report prepared for the Board showing the cost of removing the weeds from each parcel. A copy of the itemized cost report will be posted at least three (3) days prior to its submission to the Board, with a notice of the time and place the report will be submitted to the District Board for confirmation.

The staff has complied with these requirements, and the 2026 Weed Abatement Cost Report is now being submitted to the Board for confirmation. At the hearing, the Board is to consider the Cost Report and hear any objections (Health and Safety Code §14910).

The Board may modify the amounts, as it deems appropriate, and then it is recommended that the Board adopt a Resolution to confirm the costs and directing that the Resolution and Cost Report be submitted to the San Luis Obispo County Tax Assessor, so the charges can be collected on the property tax rolls.

FISCAL IMPACT:

It is anticipated that the District will recover most costs incurred abating weeds in 2026 by having the costs placed on the property owners' tax bills.

Union Pacific Railroad owned properties which were abated will be billed directly to Union Pacific for those costs through an agreement with Union Pacific Railroad. The District can not charge railroad properties via county tax rolls.

RESOLUTION NO. 2026-XX

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT
CONFIRMING THE 2026 WEED ABATEMENT COST REPORT AND
AUTHORIZING COLLECTION OF THE CHARGES ON THE TAX ROLL**

WHEREAS, in 2026, in accordance with the procedures required by law, the District Fire Chief was directed to abate a public nuisance on certain parcels of real property located within the San Miguel Community Services District consisting of obnoxious or dangerous weeds growing upon said parcels and which have been abated under the power granted to the District by Health and Safety Code §14875, et seq, and Government Code §61100(t); and

WHEREAS, parcels in which the nuisance fire hazard vegetation was not removed by the owners, have been cleared and abated by the San Miguel Community Services District Fire Hazard Fuel Reduction Contractor, as approved by the Board of Directors; and

WHEREAS, an itemized report has been prepared showing the cost of said weed abatement to be charged to each parcel, which report is attached hereto marked Exhibit “A” and incorporated herein by reference as though here fully set forth.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the San Miguel Community Services District does hereby resolve, declare, determine, and order as follows:

1. That the recitals set forth hereinabove are true, correct and valid.
2. That said itemized report entitled “2026 Weed Abatement Cost Report” a copy of which is on file in the office of the San Miguel Community Services District and is available there for public inspection and also attached hereto as Exhibit “A” be and hereby is ordered confirmed.
3. That the District Clerk shall transmit a copy of this Resolution to the County Auditor.
4. That the County Auditor and the County Tax Collector be and hereby are authorized and directed to do all acts necessary and proper to place on the 2026-2027 Tax Rolls the respective assessments as set forth in said confirmed itemized report plus such administrative fees as are allowed under the law.
5. That as a result of said confirmation and recording of said itemized report, the amounts of the weed abatement costs set forth in said itemized report are thereby made special assessments and liens against the respective parcels of real property in the San Miguel Community Services District, all as set forth in said itemized report.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

VACANCY: 1

The foregoing Resolution is hereby passed and adopted this _____ day of _____ 2026.

Scott Young, Fire Chief

Ashley Sangster, President Board of Directors

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Christina M Pritchard, Deputy General Counsel

SAN MIGUEL COMMUNITY SERVICES DISTRICT

NOTICE OF PUBLIC HEARING

APPROVING COSTS ASSOCIATED WITH WEED ABATEMENT CONDUCTED BY THE DISTRICT AS APPROVED BY RESOLUTION NO. 2026-23

NOTICE IS HEREBY GIVEN THAT THE San Miguel Community Services District Board of Directors will hold a public hearing on:

Thursday, June 25, 2026, at 6:00 P.M. at 601 12th Street, San Miguel, California 93451, to consider approving costs associated with weed abatement conducted by the District as approved by Resolution No. 2026-23. Approved costs will be liened against the affected parcels through the County tax roll for their respective assessment amount.

Pursuant to Health and Safety Code section 14905 the District accounted for the cost of abatement for each affected parcel of land. The itemized report will be presented to the District Board of Directors at the June 25, 2026 hearing. A copy of the itemized report will be posted at least three (3) days prior to its submission to the Board, with a notice of the time and place the report will be submitted to the District Board for confirmation.

BY ORDER OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

Scott Young, San Miguel Community Services District Fire Chief



San Miguel Fire Department

2026 Weed Abatement Cost Report			
	Assessor's Parcel Number	Property Address	Cost of Abatement
1	021-231-005	590 14TH ST SMIG-TN SAN MIGUEL T25S R12E PTN SEC 16	\$1,050.00
2	021-112-002	0 16TH ST SMIG-TN SAN MIGUEL BL 67 & PTN ABD RD	\$515.00
3	021-301-004	0 K ST SMIG-TN SAN MIG BL 28 PTN LTS 7 TO 16	\$1,000.00
4	021-322-014	947 L ST SMIG-TN SAN MIGUEL MCD ADD BL 30 LTS 10 & 11	\$515.00
5	021-322-013	965 L ST A SMIG-TN SAN MIGUEL MCD ADD BL 30 LTS 7, 8 & 9	\$515.00
Total			\$3,595.00

**Board of Directors
Staff Report**

June 25, 2026

AGENDA ITEM: 8.1

SUBJECT: General Manager (Pg. 97)

SUGGESTED ACTION: Receive report.

DISCUSSION:

Required Training Due - Director Davis

The Government Code requires that local agency officials receive two hours of Ethics Training, Sexual Harassment Training and as of January 1, 2026, SB 827 also requires Fiscal and Financial Training (Due by 6-2026). The three classes are required every two years and Government Code requires that local agencies maintain records of such training.

If you have any questions on your training contact Tamara Parent, Board Clerk; an email was sent out with links for the free training through CSDA.

I encourage any Board member or member of the public with questions, comments, or complaints about the District operations to contact me at the District office or by email.

District Office phone: 805-467-3388 and My email: kelly.dodds@sanmiguelcsd.org

If an inquiry is outside of the Districts scope we will usually be able to direct individuals to the responsible organization or department.

General information about the District can also be found on the District website -<https://www.sanmiguelcsd.org/>

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 8.3

SUBJECT: District Utilities (Pg. 98-101)

SUGGESTED ACTION: Receive and file

DISCUSSION:

Well Status:

- Well 4 is operational – Well Level 79’ 6/1/26 (STATIC)
- Well 3 is operational – Well Level 81’ 6/1/26 (STATIC)
- SLT Well is operational -Well Level 159’ 6/1/26 (STATIC)

Water System status:

Water leaks this month: 0 Calendar year 2026: 2

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

- .

Sewer System status:

Sewer overflows this month: 0 Calendar year 2026: 0

Sewer related calls through the alarm company after hours this month: 0

- .

Central Coast Regional Water Resources Control Board (CCRWCB):

- Regularly advising the water board on status of the WWTF percolation rates and use of spray field
- Requested temporary permit amendment to use the spray field through next year.
- The District with FRM and District Engineer submitted a response to the violation related to the August percolation pond breach.

Machado Wastewater Treatment Facility Notice of Violation update:

- Ongoing facility violations
 - As has been discussed and provided to the Board in past meetings the WWTF continues to be in violation of the new general order permit which was implemented in 2024. There are not practical ways to eliminate these continuous violations in the WWTFs current capacity and configuration. The proposed WWTF upgrade will mitigate the continual violations.
- August 13th 2025 percolation pond berm breach incident
 - As was noticed to the Cal OES, Environmental Health, Fish and Wildlife, Water Board and the Board of Directors at the time of the incident, a rodent burrowed between the southern percolation pond and the Salinas River. This allowed approximately 33,000 gallons of treated effluent to be released into the Salinas Riverbed. The spill was stopped

immediately upon discovery and the area which was affected by the spill was inspected and sampled. Water Board, Fluid Resource Management (FRM) and District staff toured the WWTF and Riverbed the day after the incident.

- A notice of violation (NOV) was received by the District on January 14th 2026
- The District Engineer, FRM, and District staff completed a response to the NOV which was provided to the waterboard by 2/5/2026 as required in the NOV.
- In the response provide to the waterboard the District addressed all the 'actions required' as identified in the NOV.
- Met with the Waterboard about the NOV and responses 2/18/26

Information regarding violations at the Machado WWTF can be found at the following link;

<https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/CiwqsReportServlet?inCommand=drilldown&reportName=facilityAtAGlance&placeID=255430&reportID=4051885>

State Water Resources Control Board (SWRCB):

- .

Division of Water Resources (DWR):

- .

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

- .

Billing related activity:(as of 6-10-2026)

- **Total active accounts**
 - 922water accounts
 - 821 wastewater accounts
 - 35 accounts 60 days past due
 - 0 accounts have started an arrangement.
- **Service orders this month**
 - 8 service orders issued and completed

Lighting/ Landscaping status:

- -

Solid Waste:

- Household Hazardous Waste Facility (HHWF)
 - Project funding approved by Integrated Waste Management Authority (IWMA)
 - Agreement between the District and IWMA is approved and final design is moving forward.
- Mattress recycling
 - Mattresses are accepted by appointment, Monday- Thursday between 8:30 am and 3:30 PM.(Closed 12 to 1pm) and Friday between 8:30 am and 11:00 am
- E-Waste collection

- E-waste is accepted by appointment, Monday- Thursday between 8:30 am and 3:30 PM. (Closed 12 to 1pm) and Friday between 8:30 am and 11:00 am

SB-1383 & SB-54 & SB-343:

- IWMA: [2025 Year in Review](#)
- SB54: On May 1, 2026, the Office of Administrative Law (OAL) approved the SB 54 Plastic Pollution Prevention and Packaging Producer Responsibility Act Permanent Regulations. These regulations became effective on **May 1, 2026** [SB54Regulations](#)

Project status:

Machado Wastewater Treatment Facility Upgrade and Expansion related projects

- **WWTF upgrade and expansion status:**
 - Nearing 100% plan completion
 - The District received the executed construction funding agreement 4/15/26
- **WWTF sludge removal** (RES 2026-12, \$359,719.20)
 - Contract awarded to P&H Seneac
 - Work scheduled to start end of May/ beginning of June TBD
- **WWTF Switchgear EQUIPMENT purchase** (RES 2025-35 \$68,160.00)
 - Contract awarded to NVIRO
 - Equipment is in production with a Contractual delivery date of August 1st 2026.
- **WWTF Switchgear and temporary service** (RES 2026-17, \$489,040.80)
 - Contract awarded to Electricraft Inc
 - Contract executed moving forward with submittals and scheduling
 - Service and Switch gear permit is approved by the County and PG&E
- **Photovoltaic Solar installation**
 - Existing contract with Forefront Power, Construction and maintenance by Greenskies LLC
 - Waiting on permit approval by County of SLO and San Miguel Fire Department
 - Assuming permit approval Construction estimated to start 6/29/26

Sewer Collection System related projects

- **Sewer lining and manhole rehabilitation project** (21008) started February 2021
 - **(100% GRANT FUNDED)**
 - Report accepted by the Board 8/2024
 - WSC finalizing deliverables per the grant.
 - WSC looking at options for sewer main realignment at the 11th street railroad crossing.
 - Preparing a construction grant application to perform repairs.
- **Septic to Sewer conversion project.** ()
 - **(100%GRANT FUNDED)**
 - The District received the executed planning grant from the Water Board
- **Cost of Service Rate Study WASTEWATER** (22005) started June 2022
 - Once final costs and grant funds are identified and the rate study will be revised and return to the Board.

Water System Related projects

- **Replacement water tank and pump station on east side of river/ water line replacement.** (21007) started February 2022
 - **(POTENTIALLY GRANT FUNDED)**
 - Contract awarded to BKF Engineers for pump station design

- Progress meeting conducted 6/9
- **Alley water line relocation 10th St to San Luis Obispo St**
 - Work completed 4/16/25
 - Reimbursement has been received for \$270,000. \$30,000 retainer pending final completion approval.
- **Well monitoring and metering project**
 - Well meters have been installed and are online.
 - Working with the County Groundwater Sustainability Department to work collaboratively on a well monitoring program.

Street Lighting and Landscaping projects

- **Street lighting project** started February 2026 (RES 2026-04, \$87,890.00)
 - Received 90% plans and being reviewed.

Staffing

- Vacant position(s).
 - Director of Utilities
 - WWTF Operator Lead
 - Field Operator
 - Account Clerk 2 (operation coordinator)

SLO County in San Miguel:

- .

Caltrans in San Miguel:

- .

Paso Robles Area Groundwater Authority (PRAGA):

- For information on PRAGA activities please use the following link www.pasoroblesaga.org/

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 8.4

SUBJECT: Fire Chief Report (Pg. 102-121)

SUGGESTED ACTION: Receive and File

DISCUSSION:

Equipment:

1. All San Miguel Fire Department (SMFD) engines are currently in service.
2. E8668 required tire replacement. Marks Tire in Paso replaced the tires and applied the state discounted rate.
3. E8696 has electrical repairs pending.

Cost Recovery:

1. San Miguel Fire (SMF) is continuing to submit qualifying incidents for reimbursement. See financial report for the details.

Grants:

2023/2024/2025 Grants

1. The 2026 Office of Traffic Safety (OTS) Grant opened in January 2026, San Miguel Fire (SMF) applied for the 2026 Office of Traffic Safety (OTS) Grant for additional auto extrication equipment. SMF was not selected for this grant cycle.
2. The HAAS devices have all been installed on all frontline equipment. 1,861 drivers received notification of SMF's equipment on emergency scenes in January.
3. The 2025 Assistance to Firefighters Grant (AFG) opened 11/11/2024 and San Miguel Fire (SMF) applied for this grant again for respiratory safety equipment. No status update is available as of 5/12/2025.
4. The 2025 Staffing for Adequate Fire and Emergency Response Grant (SAFER) was submitted on July 3, 2025 at 6.28AM. Board approved Resolution 2025-01 authorizing the Fire Chief to represent the District in this application. Approval status is pending.
5. The 2026/2027 Volunteer Fire Assistance (VFA) Grant has opened. SMF applied for necessary outdate equipment.
6. San Miguel Fire (SMF) applied for Federal Emergency Management Agency (FEMA) grant funding to construct an Emergency Operations Center (EOC). \$1,027,00 in Federal Emergency Management Agency (FEMA) funding has been earmarked for this project and is at the Federal level waiting for release. Updated letters of support were requested. Updated letters were received and sent forward. An email was received on May 12, 2026 stating that the funding was approved and updates will follow in the upcoming months. Final status is pending.

Training:

1. Regular weekly training is continuing to adhere to the annual training schedule.
2. Additional engine company training has been occurring during the week as schedules allow.
3. Additional outside training shall commence as courses become available.
4. Training on the newly acquired Rescue 42 Junior equipment has commenced.
5. 1- Firefighter graduated from the Allan Hancock Fire Academy on May 15, 2025 and is currently working shifts with SMF.
6. 1- Recruit is currently attending the Allan Hancock Firefighter Academy and will graduate on May 15, 2026. He will be rejoining the Department upon graduation.

7. Vehicles have been acquired for training purposes.
8. SMF performed a live real-time auto extrication demonstration on April 25, 2026 at the Children's Day Event.

San Luis Obispo County Fire Chiefs Association:

Fire Chief Young was again appointed as the County Fire Chiefs Association representative to SLOFIST and the Central Coast Fire Prevention Association (CCFPA). Regular monthly meetings are being attended.

San Miguel Advisory Council:

No update, a District Fire Chief's Report is being provided for San Miguel Advisory Council (SMAC) monthly meetings and Chief Young attends the monthly meetings as scheduling allows.

Temporary Housing Unit:

- Is being utilized as intended.

Multi Jurisdiction Hazard Mitigation Plan (MJHMP)

- The final draft has been approved by the County of San Luis Obispo.

Fire Code Adoption:

- December 18, 2025 Ordinance 02-2025 repealing Local Ordinance 01-2023 Section 15 Sales and Use for Safe and Sane Fireworks failed to pass 2-2-1 vacancy.
- January 22, 2026 Local Ordinance 01-2026 was approved 3-1-1 vacancy.
- January 23, 2026 Local Ordinance 01-2026 was forwarded to the County's State Fire Marshal for a 30 day review period.
- March 26, 2026 Local Ordinance 01-2026 was presented in a Public Hearing for final approval but failed to pass 2-1-1-1 vacancy.
- April 23, 2026 Local Ordinance 01-2026 was resubmitted for approval and failed to pass 2-1-1-1 vacancy.
- May 25, 2025 Local Ordinance 01-2026 was approved 3-1-1 vacancy.

International Origination for Standardization (ISO)

- 2025/2026 ISO final review meeting was conducted on October 6, 2025. Documentation was presented and the updated ISO rating was assessed. As of June 6, 2026 San Miguel will benefit with an improved ISO rating from 3-3X to a 2-2X. This should result in a reduction in homeowners insurance and or allow homeowners to keep their policies.

Community Outreach

- SMF has been assisting with and providing informational handouts at the Senior Center during their Meals That Connect program.
- SMF is planning future community workshops.

Fireworks Update

- On June 16, 2026 an update on the sales and use of Safe & Sane Fireworks within the San Miguel Community Services District was posted on the CSD website. See item 10 in the reports section.
- On June 17, 2026 a press release was provided to media outlets.
- Information was provided at the June 17, 2026 SMAC meeting.
- SMF is currently working with the Sheriffs Department regarding fireworks in San Miguel.

FISCAL IMPACT:

None

PREPARED BY: Scott Young

San Miguel Fire Department

San Miguel, CA

This report was generated on 6/17/2026 9:32:53 AM



Daily Log Items per Personnel for Activity Code for Personnel

Activity Codes: All Activity Codes | Personnel: Young, Scott P | Start Time: 00:00 | End Time: 23:00 | Start Date: 05/01/2026 | End Date: 05/31/2026

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
Young, Scott P					
05/01/2026 06:30:00	05/01/2026 08:30:00	DAYBOOK	8600		2.00
05/02/2026 06:30:00	05/02/2026 08:30:00	DAYBOOK	8600		2.00
05/03/2026 17:00:00	05/04/2026 08:30:00	DAYBOOK	8600		15.50
05/04/2026 08:30:00	05/05/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/05/2026 08:30:00	05/06/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/05/2026 10:18:00	05/05/2026 10:43:00	INCIDENT	E8668	Incident 2026-100 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1150 Mission ST	0.42
05/05/2026 13:00:00	05/05/2026 16:30:00	DAYBOOK	8600	County Board of Supervisors Meeting RE appeal of Rivers Edge	3.50
05/06/2026 08:04:00	05/06/2026 08:07:00	INCIDENT	8600	Incident 2026-101 - Alarm system activation, no fire - unintentional: Apparatus 8600 responded to 775 Mission ST	0.05
05/06/2026 08:30:00	05/07/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/06/2026 09:00:00	05/06/2026 13:00:00	DAYBOOK	SMF 1	County Fire Chiefs Meeting SMF	4.00
05/06/2026 13:55:00	05/06/2026 14:05:00	INCIDENT	E8668	Incident 2026-102 - Dispatched & cancelled en route: Apparatus E8668 responded to 6190 Little Fawn PL	0.17
05/07/2026 08:30:00	05/08/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/08/2026 08:30:00	05/09/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/09/2026 08:30:00	05/10/2026 08:30:00	DAYBOOK	8600		24.00
05/09/2026 09:48:00	05/09/2026 11:13:00	INCIDENT	E8668	Incident 2026-103 - Grass fire: Apparatus E8668 responded to N Highway 101 HWY	1.42
05/10/2026 05:06:00	05/10/2026 05:34:00	INCIDENT	8600	Incident 2026-104 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 700 N River RD	0.47
05/10/2026 08:30:00	05/11/2026 08:30:00	DAYBOOK	8600		24.00
05/10/2026 13:25:00	05/10/2026 15:20:00	INCIDENT	E8668	Incident 2026-105 - Brush or brush-and-grass mixture fire: Apparatus E8668 responded to 8000 BLK Chimney Rock RD	1.92
05/11/2026 08:30:00	05/12/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/12/2026 01:09:00	05/12/2026 01:15:00	INCIDENT	8600	Incident 2026-106 - Dispatched & cancelled en route: Apparatus 8600 responded to 8520 N Barns RD	0.10
05/12/2026 08:30:00	05/12/2026 08:30:00	DAYBOOK	SMF 1		0.00
05/13/2026 06:44:00	05/13/2026 07:18:00	INCIDENT	8600	Incident 2026-107 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 1599 L ST	0.57
05/13/2026 08:00:00	05/13/2026 16:00:00	DAYBOOK	E8668	Holding for S219 Camp Roberts	8.00
05/13/2026 08:30:00	05/14/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/13/2026 18:35:00	05/13/2026 18:49:00	INCIDENT	8600	Incident 2026-108 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 257 9th ST	0.23
05/14/2026 08:00:00	05/14/2026 17:00:00	DAYBOOK	E8668	S219 Holding Camp Roberts	9.00
05/14/2026 08:30:00	05/15/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/14/2026 12:38:00	05/14/2026 20:04:00	INCIDENT	E8668	Incident 2026-109 - Brush or brush-and-grass mixture fire: Apparatus E8668 responded to Bradley RD	7.43
05/16/2026 16:30:00	05/17/2026 10:00:00	DAYBOOK	8600		17.50
05/17/2026 09:00:00	05/17/2026 17:00:00	DAYBOOK	8600	Station design conference	8.00
05/18/2026 06:00:00	05/18/2026 14:30:00	DAYBOOK	8600	Station Design Conference Grand Sierra	8.50
05/19/2026 06:00:00	05/19/2026 16:30:00	DAYBOOK	8600	Station Design Conference	10.50
05/20/2026 06:00:00	05/20/2026 17:00:00	DAYBOOK	8600	Station Design Conference	11.00
05/21/2026 06:00:00	05/21/2026 17:00:00	DAYBOOK	8600		11.00

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



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Doc Id: 1514

Page # 1 of 2

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
05/22/2026 08:30:00	05/23/2026 07:00:00	DAYBOOK	8600		22.50
05/23/2026 14:30:00	05/24/2026 08:30:00	DAYBOOK	8600		18.00
05/24/2026 05:56:00	05/24/2026 06:27:00	INCIDENT	8600	Incident 2026-118 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 700 N River RD 22	0.52
05/24/2026 08:30:00	05/25/2026 08:30:00	DAYBOOK	8600		24.00
05/25/2026 08:30:00	05/26/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/25/2026 13:01:00	05/25/2026 13:27:00	INCIDENT	8600	Incident 2026-120 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 1741 W 10th ST	0.43
05/26/2026 08:30:00	05/27/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/26/2026 09:40:00	05/26/2026 10:08:00	INCIDENT	E8668	Incident 2026-121 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1725 Aldo WAY	0.47
05/27/2026 08:30:00	05/28/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/27/2026 21:34:00	05/27/2026 21:46:00	INCIDENT	8600	Incident 2026-122 - Smoke scare, odor of smoke: Apparatus 8600 responded to 972 K ST	0.20
05/28/2026 08:30:00	05/29/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/28/2026 18:00:00	05/28/2026 22:00:00	DAYBOOK	8600	BOD Meeting	4.00
05/29/2026 08:30:00	05/30/2026 08:30:00	DAYBOOK	SMF 1		24.00
05/30/2026 08:30:00	05/31/2026 08:30:00	DAYBOOK	8600		24.00
05/31/2026 02:29:00	05/31/2026 02:44:00	INCIDENT	8600	Incident 2026-123 - Medical assist, assist EMS crew: Apparatus 8600 responded to 815 Sebastian CT	0.25
05/31/2026 08:30:00	06/01/2026 08:30:00	DAYBOOK	8600		24.00
05/31/2026 14:30:00	05/31/2026 15:00:00	INCIDENT	8600	Incident 2026-124 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 595 15th ST	0.50
05/31/2026 16:58:00	05/31/2026 17:26:00	INCIDENT	E8668	Incident 2026-125 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 6930 Mahoney RD	0.47
Total Hours for: Young, Scott P					602.62
Total of all Personnel Hours					602.62

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



San Miguel Fire Department

San Miguel, CA

This report was generated on 6/17/2026 9:39:09 AM



Effective Response Force Times by Incident for Date Range

Agencies On Scene: All Agencies | Census Tract(s): All Census Tracts | Cities: All Cities | Map Page(s): All Map Pages | Mutual Aid: All Types and None | Primary Action (s) Taken: All Codes | Property Use(s): All Types and None | Response Mode(s): All Response Modes | Shift(s): All Shifts | Zone(s): All Zones | Incident Type(s): All Incident Types | Station(s): All Stations | Complaints Reported by Dispatch: All Complaints Reported by Dispatch | Start Date: 05/01/2026 | End Date: 05/31/2026

Incident Date	Incident #	Losses - Property	Losses - Contents	Alarm Time	Total Personnel - Effective Response	First On Scene Apparatus	Last On Scene Apparatus	Earliest Turnout	Call Processing Time	First Unit Total Response Time	First Unit Travel Time	Total Travel Time Effective Response	Total Response Time Effective Response
05/01/2026	2026-097	0	0	10:31:00	3	E8668	E8668	02:00	00:00	00:11:00	00:09:00	00:09:00	00:11:00
05/02/2026	2026-098	0	0	21:44:00	1	E8668	E8668	01:00	00:00	00:06:00	00:05:00	00:05:00	00:06:00
05/03/2026	2026-099	0	0	13:12:00	2	E8696	E8696	03:00	00:00	00:06:00	00:03:00	00:03:00	00:06:00
05/05/2026	2026-100	0	0	10:18:00	2	E8668	E8668	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
05/06/2026	2026-101	0	0	08:04:00	1	8600	8600	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
05/09/2026	2026-103	0	0	09:48:00	2	E8668	E8668	03:00	00:00	00:12:00	00:09:00	00:09:00	00:12:00
05/10/2026	2026-104	0	0	05:06:00	2	E8668	E8668	03:00	00:00	00:08:00	00:05:00	00:05:00	00:08:00
05/10/2026	2026-105	0	0	13:25:00	2	E8668	E8668	05:00	00:00	00:28:00	00:23:00	00:23:00	00:28:00
05/13/2026	2026-107	0	0	06:44:00	2	E8668	E8668	02:00	00:00	00:07:00	00:05:00	00:05:00	00:07:00
05/13/2026	2026-108	0	0	18:35:00	3	E8668	E8668	02:00	00:00	00:04:00	00:02:00	00:02:00	00:04:00
05/14/2026	2026-109	0	0	12:38:00	2	E8668	E8668	01:00	00:00	00:30:00	00:29:00	00:29:00	00:30:00
05/17/2026	2026-111	0	0	09:18:00	2	E8696	E8696	03:00	00:00	00:09:00	00:06:00	00:06:00	00:09:00
05/18/2026	2026-112	0	0	15:46:00	3	E8668	E8668	56:00	00:00	03:23:00	01:27:00	01:27:00	03:23:00
05/19/2026	2026-113	0	0	04:42:00	2	P8651	P8651	00:00	00:00	00:04:00	00:04:00	00:04:00	00:04:00
05/19/2026	2026-114	0	0	10:47:00	2	E8696	E8696	00:00	00:00	00:07:00	00:07:00	00:07:00	00:07:00
05/19/2026	2026-115	0	0	13:14:00	2	P8651	P8651	01:00	00:00	00:02:00	00:01:00	00:01:00	00:02:00
05/21/2026	2026-116	0	0	11:41:00	2	P8651	P8651	02:00	00:00	00:03:00	00:01:00	00:01:00	00:03:00
05/21/2026	2026-117	0	0	14:20:00	3	P8651	P8651	00:00	00:00	00:03:00	00:03:00	00:03:00	00:03:00
05/24/2026	2026-118	0	0	05:56:00	3	P8651	P8651	03:00	00:00	00:08:00	00:05:00	00:05:00	00:08:00
05/24/2026	2026-119	0	0	14:33:00	1	P8651	P8651	00:00	03:00	00:11:00	00:08:00	00:08:00	00:11:00
05/25/2026	2026-120	0	0	12:58:00	3	E8668	E8668	00:00	00:00	00:07:00	00:06:00	00:04:00	00:07:00
05/26/2026	2026-121	0	0	09:40:00	3	E8668	E8668	01:00	00:00	00:03:00	00:02:00	00:02:00	00:03:00
05/27/2026	2026-122	0	0	21:34:00	1	8600	8600	01:00	00:00	00:04:00	00:03:00	00:03:00	00:04:00

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



Incident Date	Incident #	Losses - Property	Losses - Contents	Alarm Time	Total Personnel - Effective Response	First On Scene Apparatus	Last On Scene Apparatus	Earliest Turnout	Call Processing Time	First Unit Total Response Time	First Unit Travel Time	Total Travel Time Effective Response	Total Response Time Effective Response
05/31/2026	2026-123	0	0	02:29:00	1	8600	8600	01:00	00:00	00:08:00	00:07:00	00:07:00	00:08:00
05/31/2026	2026-124	0	0	14:30:00	2	8600	P8651	01:00	00:00	00:04:00	00:03:00	00:04:00	00:05:00
05/31/2026	2026-125	0	0	16:58:00	2	E8668	E8668	02:00	00:00	00:13:00	00:11:00	00:11:00	00:13:00

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



San Miguel Fire Department

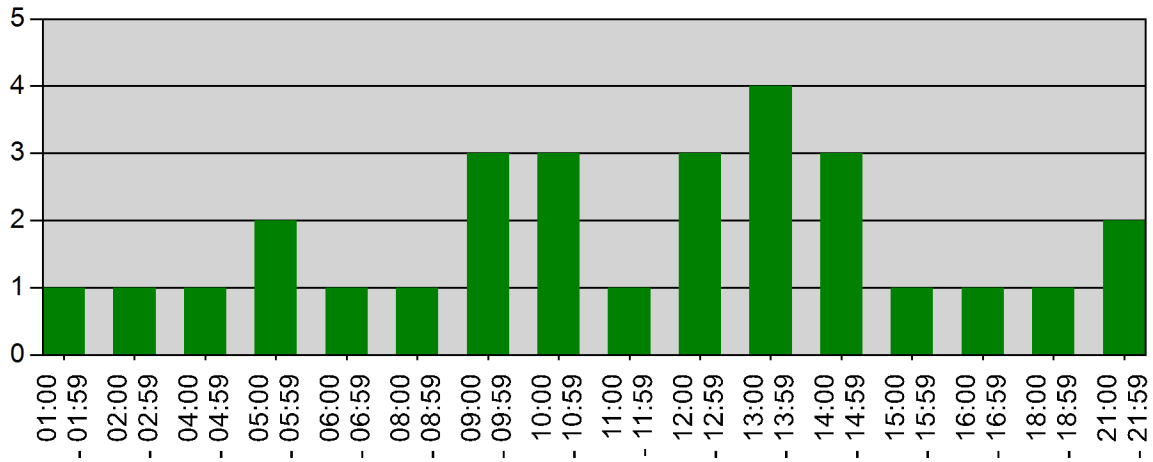
San Miguel, CA

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Incidents by Hour for Zone for Date Range

Zone: All Zones | Start Date: 05/01/2026 | End Date: 05/31/2026



TIME	COUNT
01:00 - 01:59	1
02:00 - 02:59	1
04:00 - 04:59	1
05:00 - 05:59	2
06:00 - 06:59	1
08:00 - 08:59	1
09:00 - 09:59	3
10:00 - 10:59	3
11:00 - 11:59	1
12:00 - 12:59	3
13:00 - 13:59	4
14:00 - 14:59	3
15:00 - 15:59	1
16:00 - 16:59	1
18:00 - 18:59	1
21:00 - 21:59	2

Only REVIEWED incidents included



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San Miguel Fire Department

San Miguel, CA

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

Start Incident Type: 100 | End Incident Type: 911 | Zone: All Zones | Start Date: 05/01/2026 | End Date: 05/31/2026

Major Incident Type	Response Mode	Avg Travel	Avg Dispatch	Avg TurnOut	Avg Response
Zone: AAN - Auto Aid North					
Fires					
	Lights and Sirens	29:00	0:00	1:00	30:00
Zone: AAS - Auto Aid South					
Rescue & Emergency Medical Service					
	Lights and Sirens	8:00	3:00	0:00	11:00
Zone: AAW - Auto Aid West					
Rescue & Emergency Medical Service					
	Lights and Sirens	7:40	0:00	1:40	9:20
Zone: CSD - CSD Limits					
Fires					
	Lights and Sirens	1:00	0:00	2:00	3:00
Rescue & Emergency Medical Service					
	Lights and Sirens	3:10	0:00	1:00	4:10
Good Intent Call					
	No Lights or Sirens	3:00	0:00	1:00	4:00
False Alarm & False Call					
	Lights and Sirens	3:00	0:00	3:00	6:00
Zone: JZT - Jazzy Town					
False Alarm & False Call					
	Lights and Sirens	3:30	0:00	0:00	3:30
Zone: MAS - Mutual Aide South					
Fires					
	Lights and Sirens	39:40	0:00	41:20	81:00
Zone: MM - Mission Meadows					
Rescue & Emergency Medical Service					
	Lights and Sirens	2:00	0:00	1:00	3:00
	No Lights or Sirens	7:00	0:00	1:00	8:00
Zone: PSHH - Peoples Self Help Housing					
Rescue & Emergency Medical Service					
	Lights and Sirens	6:00	0:00	3:00	9:00
Zone: WOMHP - White Oaks Mobile Home Park					

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

Major Incident Type	Response Mode	Avg Travel	Avg Dispatch	Avg TurnOut	Avg Response
Rescue & Emergency Medical Service					
Lights and Sirens		3:30	0:00	1:45	5:15

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

San Miguel Fire Department

San Miguel, CA

This report was generated on 6/17/2026 9:45:53 AM



Average Number of Responding Personnel per Incident Type for Date Range

StartDate: 05/01/2026 | EndDate: 05/31/2026

INCIDENT TYPE	AVG. # PERSONNEL
141 - Forest, woods or wildland fire	3
142 - Brush or brush-and-grass mixture fire	2
143 - Grass fire	2
311 - Medical assist, assist EMS crew	1
321 - EMS call, excluding vehicle accident with injury	2
324 - Motor vehicle accident with no injuries.	2
611 - Dispatched & cancelled en route	2
651 - Smoke scare, odor of smoke	2
700 - False alarm or false call, other	2
745 - Alarm system activation, no fire - unintentional	2

Reviewed Incidents only.



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Page # 1 of 1

San Miguel Fire Department

San Miguel, CA

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

Personnel: All Personnel | Shift(s): All Shifts | Zone: All Zones | Start Date: 05/01/2026 | End Date: 05/31/2026

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00:00	0	0	0	0	0	0	0
01:00	0	0	1	0	0	0	0
02:00	1	0	0	0	0	0	0
03:00	0	0	0	0	0	0	0
04:00	0	0	1	0	0	0	0
05:00	2	0	0	0	0	0	0
06:00	0	0	0	1	0	0	0
07:00	0	0	0	0	0	0	0
08:00	0	0	0	1	0	0	0
09:00	1	0	1	0	0	0	1
10:00	0	0	2	0	0	1	0
11:00	0	0	0	0	1	0	0
12:00	0	1	0	0	1	1	0
13:00	2	0	1	1	0	0	0
14:00	2	0	0	0	1	0	0
15:00	0	1	0	0	0	0	0
16:00	1	0	0	0	0	0	0
17:00	0	0	0	0	0	0	0
18:00	0	0	0	1	0	0	0
19:00	0	0	0	0	0	0	0
20:00	0	0	0	0	0	0	0
21:00	0	0	0	1	0	0	1
22:00	0	0	0	0	0	0	0
23:00	0	0	0	0	0	0	0
Total Responses for Day	9	2	6	5	3	2	2
% of Responses for Day	22.22%	50.00%	33.33%	20.00%	33.33%	50.00%	50.00%
% of Responses for Week	31.03%	6.90%	20.69%	17.24%	10.34%	6.90%	6.90%

Hour	Total per Hour	Percent
00:00	0	0.00%
01:00	1	3.45%
02:00	1	3.45%
03:00	0	0.00%
04:00	1	3.45%
05:00	2	6.90%
06:00	1	3.45%
07:00	0	0.00%
08:00	1	3.45%
09:00	3	10.34%
10:00	3	10.34%
11:00	1	3.45%
12:00	3	10.34%
13:00	4	13.79%
14:00	3	10.34%
15:00	1	3.45%
16:00	1	3.45%
17:00	0	0.00%
18:00	1	3.45%
19:00	0	0.00%
20:00	0	0.00%
21:00	2	6.90%
22:00	0	0.00%
23:00	0	0.00%
Total	29	100.00%

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

San Miguel Fire Department

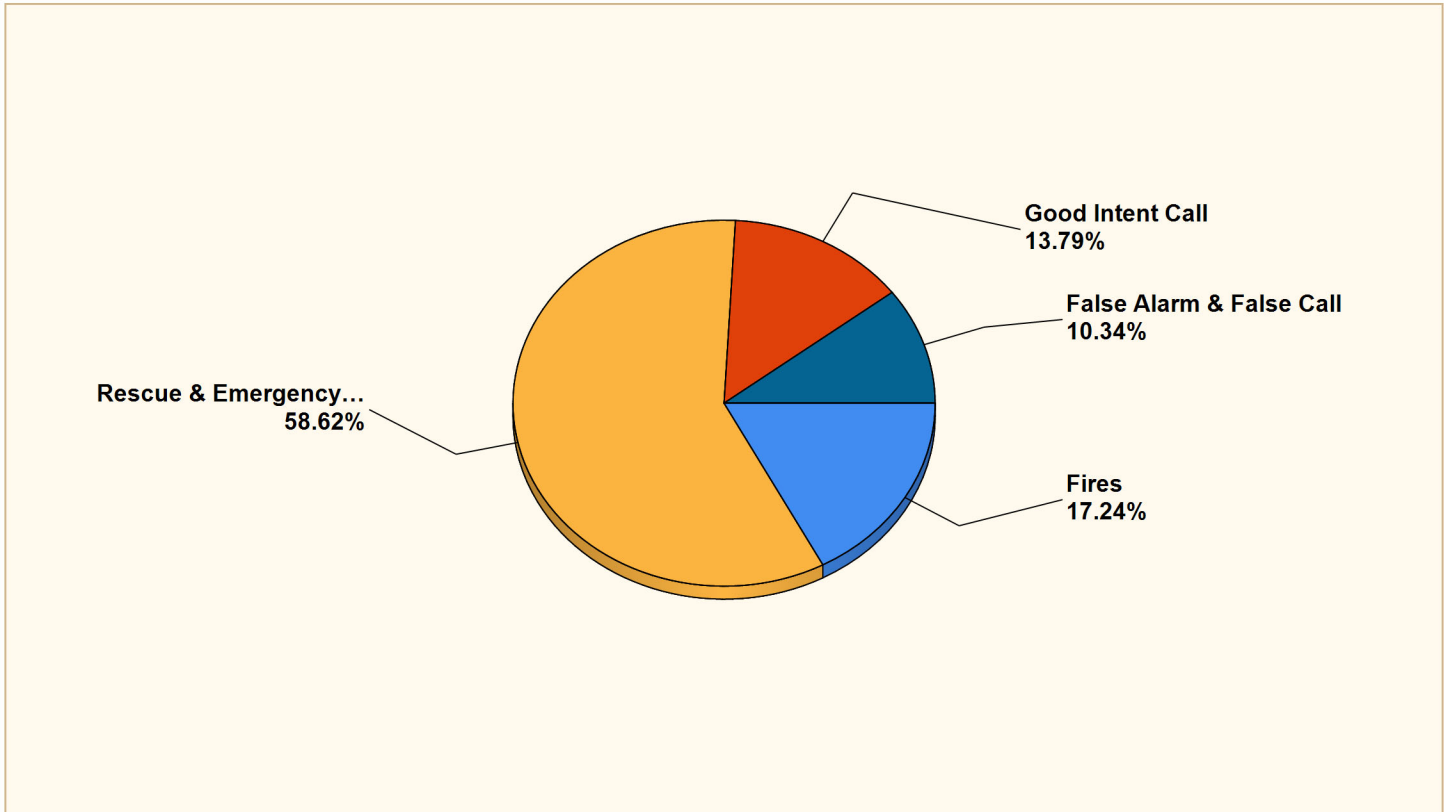
San Miguel, CA

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 05/01/2026 | End Date: 05/31/2026



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	5	17.24%
Rescue & Emergency Medical Service	17	58.62%
Good Intent Call	4	13.79%
False Alarm & False Call	3	10.34%
TOTAL	29	100%

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



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
141 - Forest, woods or wildland fire	1	3.45%
142 - Brush or brush-and-grass mixture fire	3	10.34%
143 - Grass fire	1	3.45%
311 - Medical assist, assist EMS crew	3	10.34%
321 - EMS call, excluding vehicle accident with injury	13	44.83%
324 - Motor vehicle accident with no injuries.	1	3.45%
611 - Dispatched & cancelled en route	3	10.34%
651 - Smoke scare, odor of smoke	1	3.45%
700 - False alarm or false call, other	1	3.45%
745 - Alarm system activation, no fire - unintentional	2	6.9%
TOTAL INCIDENTS:	29	100%

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





Monthly Report

MAY 1 – MAY 31, 2026

YTD: JAN 1 – MAY 31, 2026 | LIFETIME SINCE: NOV, 2025

Safety Impact

Drivers Alerted

1,170

YTD: 1,861

LIFETIME: 1,861

Driver Speed Reduction

6.2%

All Safety Cloud

6.5%

My State

20.4%

Similar Organizations

Responder-to-Responder (R2R)

R2R Alerts Sent

0

YTD: 0

LIFETIME: 0

R2R Alerts Received

0

YTD: 0

LIFETIME: 0

Event Totals

Incidents

84

YTD: 198

LIFETIME: 198

Average Time On-scene

23.9 min

YTD: 20.1 min

LIFETIME: 20.1 min

Response Totals

Runs

48

YTD: 142

LIFETIME: 142

Responding Time

182 min

YTD: 530 min

LIFETIME: 530 min

Average Time-to-Scene

3.8 min

YTD: 3.7 min

LIFETIME: 3.7 min

Monthly Report

MAY 1 – MAY 31, 2026

YTD: JAN 1 – MAY 31, 2026 | LIFETIME SINCE: NOV, 2025

Glossary

Drivers Alerted

Total drivers alerted; based on HAAS Alert enabled applications.

Driver Speed Reduction

Average reduction in speed of the first vehicle receiving an alert from a stationary event / incident, where information is available. Excludes mobile navigation applications.

All Safety Cloud

Average across all Safety Cloud organizations.

My State

Average across all Organizations in your state. "-" indicates not enough data available in your state to provide a statistically significant percentage.

Similar Organizations

Average across all Organizations similar to yours (e.g., fire departments, towing operators, maintenance fleets).

R2R Alerts Sent

Total number of Responder-to-Responder Alerts sent to nearby emergency vehicles.

R2R Alerts Received

Total number of Responder-to-Responder Alerts received by your emergency vehicles.

Incident Totals

Total number of times at least one vehicle arrived on-scene with lights engaged for 2+ minutes.

Average Time On-Scene

Average time duration per incident.

Run Totals

Total times a vehicle was dispatched to an incident with lights engaged for at least 1+ minute.

Response Time Totals

Total time vehicles/apparatus spent traveling to dispatched calls with lights engaged.

Average Time-to-Scene

Average time it took for a dispatched vehicle to arrive on-scene.

June 16, 2026



Board of Directors

President

Ashley Sangster

Vice President

Brendin Beatty

Board Members

Owen Davis

Rod Smiley

Vacancy

Fire Chief

Scott Young

General Manager

Kelly Dodds

Mission Statement

The San Miguel Community Services District was formed and remains committed to efficiently serving the community with fire protection, water, wastewater, streetlighting/landscaping and solid waste services in San Miguel

P.O. Box 180
1150 Mission Street
San Miguel, CA 93451

Tel. 805-467-3388
Fax 805-467-9212

Regarding:
2026 Fireworks

On May 28, 2026, at the Regular Board Meeting Board Action 10.9 (attached) was presented to the San Miguel Community Services Board of Directors regarding the sales & use for Safe & Sane Fireworks within the San Miguel Community Services District Boundaries.

Upon review and discussion, a vote was conducted requiring a three-fifths majority vote for resolution approval.

The outcome of the vote resulted in 2 Ayes, 1 Noes, 1 Abstaining, 1 Vacancy. As a result of the vote the resolution failed to pass.

The result of the outcome is that there shall be no sales or use/discharge of Safe & Sane Fireworks within the San Miguel Community Services District Boundaries in 2026.

Additionally, as a result of the vote there shall be no approved time of use/discharge of Safe & Sane Fireworks within the San Miguel Community Services District Boundaries in 2026 as per Local Ordinance 01-2026 Sections:

- *18 x (2) It is unlawful for any person to discharge fireworks at any time outside the period established by the District Board of Directors.*
- *18 x (3) It is unlawful for any person to store any "Safe and Sane" fireworks without having in his/her possession a valid permit as required by this Ordinance.*
- *18 xi Except as provided in Section 12702 of the Health and Safety Code, any person who violates any provision of Section 4 of this Ordinance, or any regulations issued pursuant thereto, is guilty of misdemeanor, and upon conviction shall be punished by a fine of not less than Five Hundred Dollars (\$500.00) and no more than One Thousand Dollars (\$1,000.00), and/or by imprisonment in the San Luis Obispo County Jail not exceeding one year.*

Respectfully,

Scott Young
Fire Chief

Attachments: May 28 2026 Agenda item 10.9 Staff Report & Resolution

**Board of Directors
Staff Report**

May 28, 2026

AGENDA ITEM: 10.9

SUBJECT: Continued from the April 23rd 2026 Board Meeting
Establish the dates for applications and sales of "Safe and Sane" fireworks, for the 2026 calendar year by Resolution (**Approve by 3/5 vote**) (Pg. 208-214)

SUGGESTED ACTION: Staff recommends that the Board of Directors adopt a Resolution establishing the dates for applications and sales duration of "Safe and Sane" fireworks during the 2026 calendar year.

DISCUSSION:

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

The filing period for the acceptance of permits for firework sales applications of "Safe and Sane" Fireworks, shall be Friday, May 1st, 2026 through Friday, June 5th, 2026 by close of business as the permit filing period for fireworks applications. Only complete applications will be accepted by the Board Clerk at 1765 Bonita Place San Miguel, CA. 93451 during business hours. No incomplete applications will be accepted. **ALL** fireworks applications that are received after that time will be rejected. The State Fire Code limits the use of fireworks to July 4th only.

FISCAL IMPACT:

Not collecting the proposed permit fees will result in a negative impact in the revenue budget line item 20-40300 in the amount of \$4,346.00.

Permit fees collected offset the actual cost to provide additional staffing of the fire department during the selling period.

A two thousand two hundred fifty-three dollar (\$2,253.00) non-refundable permit fee per permit based on 2 permits shall be due and payable upon submittal of the permit application, is to be charged to those organizations that desire to sell "Safe and Sane" fireworks, in order to cover the District's reasonable costs in administering and enforcing the provisions of Ordinance 01-2023. The total of fees collected shall not exceeded or be less than four thousand five hundred and fifty-three dollars \$4,506.00 for any single permit or cost shared equally for up to 3 permits shall be collected by the District. These fees shall be non-refundable.

PREPARED BY: Scott Young

RESOLUTION NO. 2026-XX

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT
ESTABLISHING THE DATES TO SELL “SAFE AND SANE” FIREWORKS,
AND THE APPLICATION PERIOD FOR CALENDAR YEAR 2026**

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

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

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

WHEREAS, the Board of Directors desires to establish the period to sell “Safe and Sane” fireworks as 12:00 pm Wednesday, July 1st through 11:59 pm Saturday, July 4th for the 2026 calendar year only

WHEREAS, the Board of Directors desires to establish the period to apply to sell “Safe and Sane Fireworks” commencing application period from Friday, May 1st through close of business on Friday, June 5th for the 2026 calendar year only.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT DOES HEREBY ASSERT, DECLARE AND PROCLAIM that the period to sell “Safe and Sane Fireworks” in San Miguel is, 12:00 pm Wednesday, July 1st through 11:59 pm Saturday, July 4th for the calendar year 2026 and the application period for the sale of “Safe and Sane Fireworks” is Wednesday May 1st, through Friday, June 5th at close of business for the calendar year 2026.

Signature on next page

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

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINING:**
- VACANCY: 1**

The foregoing Resolution is hereby passed and adopted this _____ day of _____, 2026.

Scott Young, Fire Chief

Ashley Sangster, President Board of Directors

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Christina M. Pritchard, Deputy General Counsel



Use of Illegal Fireworks is **PROHIBITED** within the State of California



California Health & Safety Code Sections

- **12700 H&S** Except as provided in Section 12702, any person who violates any provision of this part, or any regulation issued pursuant to this part, is guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than \$500.00 nor more than \$1,000.00 or by imprisonment in the county jail for 1 year, or by both such fine and imprisonment.
- **12702a H&S** Any person who violates this part by selling, giving, or delivering any dangerous fireworks to any person under 18 years of age is guilty of a misdemeanor and upon a first conviction shall be punished as prescribed in Section 12700.
- **12702b H&S** Upon any second or subsequent conviction of the offense, the person shall be punished by the penalties of a fine of not less than \$500.00 nor more than \$1,000.00 and by imprisonment in the county jail for 1 year. The person shall not be granted probation and the execution of the sentence imposed upon the person shall not be suspended by the court.

El uso de fuegos artificiales ilegales está **PROHIBIDO** en el estado de California.

Secciones del Código de Salud y Seguridad de California

- **12700 H&S** Salvo lo dispuesto en la Sección 12702, cualquier persona que viole cualquier disposición de esta parte o cualquier reglamento emitido de conformidad con esta parte, es culpable de un delito menor, y al ser declarado culpable será castigado con una multa de no menos de \$ 500.00 ni más de \$ 1,000.00 o con encarcelamiento en la cárcel del condado por 1 año, o tanto por multa como por encarcelamiento.
- **12702a H&S** Cualquier persona que viole esta parte vendiendo, regalando o entregando fuegos artificiales peligrosos a cualquier persona menor de 18 años es culpable de un delito menor y en una primera condena será castigado según lo prescrito en la Sección 12700.
- **12702b H&S** Tras una segunda condena o posterior por el delito, la persona será sancionada con una multa de no menosde \$ 500.00 ni más de \$ 1,000.00 y por encarcelamiento en la cárcel del condado por 1 año. A la persona no se le concederá libertad condicional y el La ejecución de la sentencia impuesta a la persona no podrá ser suspendida por el tribunal.

**Board of Directors
Staff Report**

June 25, 2026

AGENDA ITEM: 9.1

SUBJECT: Monthly claim detail and investment reports for May 2026 (**Recommend receive and file by Board consensus**)

When ancillary reports area provided, they are for reference only and are subject to change.
(Pg. 122-164)

SUGGESTED ACTION:

Please *Review, Receive and File* the claim detail and investment reports.

When ancillary reports area provided, they are for reference only and are subject to change.

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Michelle Hido



San Miguel Community Services District MAY 2026 Financial Report

June 16th, 2026

BOARD ACTION: Review the enumeration of Financial Reports for May 2026

MAY 2026 Revenue: \$488,712.07

Sales Revenue 38.0%, Property Taxes 46.1%, Franchise Fees 0.9%, Other 14.9%

MAY 2026 Expenses: \$277,347.67

FIRE DEPT PROJECTS:

Fire Temporary Housing Unit

MAY costs: \$0

Escrow amount used: \$277,144.78 (101.01% spent) Interfund Loan amount used: \$73,087.72 (91.36%)

Budget: \$274,378.95 (Res 2022-21,22) + \$80,000.00 (Res 2024-44)

Costs not paid through Escrow to date: \$28,401.32 Total THU Project costs to date: \$361,647.52

Status: In Process

Fire Station Remodel- Budget: none

MAY costs: \$0

Project costs to date: \$5,771.56

Status: In Process

UTILITY DEPT PROJECTS:

WWTF Expansion Resolution 2021-20, 32, 2022-43, 2023-21- by SWRCB Order June 2018

MAY costs: Permits, Engineering - \$13,856.65

Project costs to date: \$2,422,461.57

Status: In Process

WWTF Resolution 2021-33,34, 2023-21: Membrane Bioreactor- Budget: \$287,590.58/Project Budget:

\$8,309,288.94

MAY costs: \$0

Project costs to date: \$333,247.20

Status: In Process

WW Resolution 2022-59,2023-44,48,50: Sewer Lining & Manhole- Budget: \$771,692.70

MAY costs: \$0

Project costs to date: \$257,137.20 (33.0% spent)

Status: In Process

W Resolution 2022-64: 0.65M Tank Inspection & Coating Repair- Budget: \$67,660.00

MAY costs: SWCA Environmental Consultants – \$5,199.25

Project costs to date: \$67,660.00 (122% spent)

Status: In Process

**San Miguel Community Services District
MAY 2026 Financial Report**

LEGAL SERVICES

Invoices: March services

2025/26 LEGAL EXPENSES TO DATE: \$161,625.69

BOARD MEETINGS:	\$ 6,629.50
CSD BOARD REQUESTS:	\$ 3,951.89
FIRE:	\$ 4,546.50
GENERAL CSD/ADMIN:	\$ 15,192.47
GENERAL HR AND HR CONTRACTS:	\$ 9,866.36
HR INVESTIGATION/ARBITRATION:	\$ 763.83
PUBLIC RECORDS REQUESTS:	\$ 1,070.50
SEWER:	\$ 10,280.67
SOLID WASTE:	\$ 1,466.75
STEINBECK:	\$ 79,528.79
WATER:	\$ 4,751.72
OTHER:	\$ 23,576.71

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

- WasteQuip \$44,803.38 – Res 2026-15 Dewatering Roll Offs
- CIO \$6,535.94 – Monthly IT Support, Desktops, Adobe
- Spectrum \$4,836.23 – WWTF Fiber, Fire internet/voice and wells internet
- JK’s Unlimited \$4,331.22 – E8668 Service and Oil
- Safeguard Business Systems \$2,973.43 – Utility Uniforms

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

CalPERS (Employer costs only)	\$19,388.72
PG&E (Facilities & Lighting)	\$17,200.84
US Bank SMCSO Credit Cards	\$2,924.23
WEX Bank SMCSO District Vehicle Fuel	\$726.68

The information provided is current as of the time of this report.

RECOMMENDATION:

Please Review these May 2026 SMCSO Financial Reports.

PREPARED BY:

Michelle Hido, Financial Officer

REVIEWED BY:

Kelly Dodds, General Manager

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12429	50840S	671 ALAMEDA ELECTRICAL DIST	746.67						
1	04/23/26	2" W/P HUB, 600V SFTY SW	746.67			40 64000	588		10205
S6251476.001									
Total for Vendor:			746.67						
12423	-98488E	689 AMAZON CAPITOL SERVICES	283.08						
1	04/01/26	MARKING WHISKERS	141.54			40 64000	305		10205
1LGT-9X46-JKRF									
2	04/01/26	MARKING WHISKERS	141.54			50 65000	305		10205
1LGT-9X46-JKRF									
12424	-98487E	689 AMAZON CAPITOL SERVICES	756.42						
1	05/01/26	JACKETS, LIFTING DOLLY	378.21*			40 64000	348		10205
1XLF-KQ1C-16P6									
2	05/01/26	JACKETS, LIFTING DOLLY	378.21*			50 65000	348		10205
1XLF-KQ1C-16P6									
12425	-98486E	689 AMAZON CAPITOL SERVICES	125.47						
1	05/01/26	PAPER, CALENDAR, WIPES, BRUSH	62.73			40 64000	305		10205
1MMJ-DWJG-9CTQ									
2	05/01/26	PAPER, CALENDAR, WIPES, BRUSH	62.74			50 65000	305		10205
1MMJ-DWJG-9CTQ									
12426	-98485E	689 AMAZON CAPITOL SERVICES	42.89						
1	05/01/26	WALL CLOCK	2.15			30 63000	305		10205
1MM6-Y9F9-R4N6									
2	05/01/26	WALL CLOCK	19.30			40 64000	305		10205
1MM6-Y9F9-R4N6									
3	05/01/26	WALL CLOCK	19.30			50 65000	305		10205
1MM6-Y9F9-R4N6									
4	05/01/26	WALL CLOCK	2.14			60 66000	305		10205
1MM6-Y9F9-R4N6									
Total for Vendor:			1,207.86						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12422	50841S	743 API ATLAS PERFORMANCE	2,200.00						
1	05/06/25	MAY CSD OFFICE TRAILER RENTAL	110.00			30 63000	949		10205
RI158901									
2	05/06/26	MAY CSD OFFICE TRAILER RENTAL	990.00			40 64000	949		10205
RI158901									
3	05/06/26	MAY CSD OFFICE TRAILER RENTAL	990.00			50 65000	949		10205
RI158901									
4	05/06/26	MAY CSD OFFICE TRAILER RENTAL	110.00			60 66000	949		10205
RI158901									
		Total for Vendor:	2,200.00						
12484	-98460E	714 AT&T MOBILITY	283.89						
		FIRE CELL PHONES							
1	05/02/26	APR FIRE CELL PHONE - SM FIRE	45.95*			20 62000	465		10205
05102026									
2	05/02/26	APR FIRE CELL PHONE - YOUNG	51.00*			20 62000	465		10205
05102026									
3	05/02/26	APR FIRE DISPATCH SERVICE PROG	186.94*			20 62000	465		10205
05102026									
		Total for Vendor:	283.89						
12495	50862S	622 BALDWIN ELECTRIC SERVICE	280.00						
1	05/01/26	WET WELL #2 PUMP MOTOR REPAIR	280.00			40 64000	582		10205
931									
12496	50862S	622 BALDWIN ELECTRIC SERVICE	2,090.48						
1	05/01/26	2" CONDUIT INSTALL SLUDGE PRES	2,090.48			40 64000	588		10205
932									
		Total for Vendor:	2,370.48						
12468	50842S	101 BENEFIT RESOURCE, LLC	150.00						
1	04/30/26	FSA ADMINISTRATION APR 26	40.50*			20 62000	208		10205
1152467									
2	04/30/26	FSA ADMINISTRATION APR 26	4.50*			30 63000	208		10205
1152467									
3	04/30/26	FSA ADMINISTRATION APR 26	42.00*			40 64000	208		10205
1152467									

* ... Over spent expenditure

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4 1152467	04/30/26	FSA ADMINISTRATION APR 26	60.00*			50 65000	208		10205
5 1152467	04/30/26	FSA ADMINISTRATION APR 26	3.00*			60 66000	208		10205
Total for Vendor:			150.00						
12464 1 180279	50843S 04/29/26	573 BURT INDUSTRIAL SUPPLY CLEANING EQT, MARKING PAINT	152.26 76.13			40 64000	305		10205
2 180279	04/29/26	CLEANING EQT, MARKING PAINT	76.13			50 65000	305		10205
Total for Vendor:			152.26						
12487 1 202606	50863S 05/15/26	420 CALIFORNIA RURAL WATER ASSOC. 2026-27 MEMBERSHIP RENEWAL	821.00 821.00			50 65000	385		10205
Total for Vendor:			821.00						
12430 1 129425-126	-98484E 04/30/26	712 CIO SOLUTIONS ADOBE ACROBAT TP	108.61 18.47			20 62000	475		10205
2 129425-126	04/30/26	ADOBE ACROBAT TP	2.17*			30 63000	475		10205
3 129425-126	04/30/26	ADOBE ACROBAT TP	42.36*			40 64000	475		10205
4 129425-126	04/30/26	ADOBE ACROBAT TP	43.44*			50 65000	475		10205
5 129425-126	04/30/26	ADOBE ACROBAT TP	2.17*			60 66000	475		10205
12431 1 129618-126	-98483E 04/30/26	712 CIO SOLUTIONS LENOVO THINK CENTRE DESKTOP X2	3,082.55 154.13*			30 63000	475		10205
2 129618-126	04/30/26	LENOVO THINK CENTRE DESKTOP X2	1,387.14*			40 64000	475		10205
3 129618-126	04/30/26	LENOVO THINK CENTRE DESKTOP X2	1,387.15*			50 65000	475		10205

* ... Over spent expenditure

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4	04/30/26	LENOVO THINK CENTRE DESKTOP X2	154.13*			60 66000	475		10205
129618-126									
12482	-98462E	712 CIO SOLUTIONS	3,344.78						
1	05/10/26	MAY IT SUPPORT CSD & BOD	709.37*			20 62000	321		10205
129942-126									
2	05/10/26	MAY IT SUPPORT CSD & BOD	77.82			30 63000	321		10205
129942-126									
3	05/10/26	MAY IT SUPPORT CSD & BOD	735.29			40 64000	321		10205
129942-126									
4	05/10/26	MAY IT SUPPORT CSD & BOD	1,093.59			50 65000	321		10205
129942-126									
5	05/10/26	MAY IT SUPPORT CSD & BOD	51.89			60 66000	321		10205
129942-126									
6	05/10/26	MAY IT SUPPORT BOD SPLIT	163.52*			20 62000	321		10205
129942-126									
7	05/10/26	MAY IT SUPPORT BOD SPLIT	16.94			30 63000	321		10205
129942-126									
8	05/10/26	MAY IT SUPPORT BOD SPLIT	157.54			40 64000	321		10205
129942-126									
9	05/10/26	MAY IT SUPPORT BOD SPLIT	236.92			50 65000	321		10205
129942-126									
10	05/10/26	MAY IT SUPPORT BOD SPLIT	11.90			60 66000	321		10205
129942-126									
11	05/10/26	MAY ER/FIRE PREVENTION	90.00*			20 62000	321		10205
129942-126									
Total for Vendor:			6,535.94						
12462	50844S	15 CLEATH-HARRIS GEOLOGISTS, INC	1,275.25						
1	05/06/26	Q2 2026 GROUNDWATER MONITORING	1,275.25			40 64000	355		10205
20260420									
Total for Vendor:			1,275.25						
12439	-98478E	654 CULLIGAN WATER	27.05						
1	04/30/26	APR WATER DELIVERY	13.52			40 64000	305		10205
654592									
647873									

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2 661247	04/30/26	APR WATER DELIVERY	13.53			50 65000	305		10205
Total for Vendor:			27.05						
12434 2026	50845S	93 DODDS, KELLY CRWA CONFERENCE PER DIEM	387.00						
1	05/05/26	CRWA CONFERENCE PER DIEM	193.50			50 65000	340		10205
2	05/05/26	CRWA CONFERENCE PER DIEM	193.50			40 64000	340		10205
Total for Vendor:			387.00						
12427 1 0060395	50846S 04/22/26	109 FERGUSON ENTERPRISES HYD LUB OIL	53.71 53.71			50 65000	353		10205
12428 1 6662905	50846S 04/27/26	109 FERGUSON ENTERPRISES 2 1/2 SHK T&P REL VLV	35.31 17.65			40 64000	352		10205
2 6662905	04/27/26	2 1/2 SHK T&P REL VLV	17.66			50 65000	352		10205
Total for Vendor:			89.02						
12440 Acct #8054672818010412-5 Service from 04/22/26-05/21/26	-98477E	308 FRONTIER COMMUNICATIONS (412-5)	82.02						
FS/CSD ALARM 1	04/22/26	APR FIRE STATION ALARM	82.02*			20 62000	375		10205
Total for Vendor:			82.02						
12471 GW-661 Service Period: 05/2026	50847S	125 GREAT WESTERN ALARM	38.00						
1 260400545101	05/01/26	MAY Alarm Monitoring	38.00			20 62000	380		10205

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12472	50847S	125 GREAT WESTERN ALARM	110.00						
	A0702	UTILITIES EMERGENCY							
		Service Period: 05/2026							
1	05/01/26	MAY Answering Service	55.00			40 64000	380		10205
260402242101									
2	05/01/26	MAY Answering Service	55.00			50 65000	380		10205
260402242101									
		Total for Vendor:	148.00						
12470	50848S	720 HERC RENTALS INC	174.00						
1	04/09/26	O2 SENSOR	174.00*			20 62000	351		10205
36505133-001									
		Total for Vendor:	174.00						
12489	50864S	106 IKE'S TREE SERVICE	2,600.00						
		TREE REMOVAL AND STUMP GRINDING							
1	05/08/26	TREE REMOVAL & STUMP GRINDING	2,600.00*			40 64000	587		10205
INV0100									
		Total for Vendor:	2,600.00						
12498	50865S	147 JB DEWAR	69.58						
1	05/12/26	GUARDSMAN GREASE CASE	69.58			50 65000	353		10205
469610									
		Total for Vendor:	69.58						
12473	50849S	103 JK'S UNLIMITED	701.82						
1	04/27/26	P8651 SERVICE/OIL	701.82*			20 62000	354		10205
14021									
12474	50849S	103 JK'S UNLIMITED	2,437.57						
1	04/21/26	E8696 SERVICE/OIL, BELT	2,437.57*			20 62000	354		10205
14018									

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12475 1 14017	50849S 04/21/26 E8668	103 JK'S UNLIMITED SERVICE/OIL	1,191.83 1,191.83*			20 62000	354		10205
Total for Vendor:			4,331.22						
12500 652 ACCT 27408-01	50866S 04/15/26 W BILLING ERROR CORRECTION	999999 MARK IV SYSTEMS 652 11TH ST ACCT 27408-01	837.62 837.62			50 20550			10205
Total for Vendor:			837.62						
12441 1 359157	-98476E 04/29/26 O RING, SYN PTFE	182 NAPA AUTO PARTS	58.92 58.92			50 65000	305		10205
12442 1 358037	-98475E 04/22/26 WINDOW CRANK HANDLE	182 NAPA AUTO PARTS	30.63 15.31			40 64000	354		10205
2 358037	04/22/26 WINDOW CRANK HANDLE		15.32			50 65000	354		10205
Total for Vendor:			89.55						
12453 1 2602465	50850S 04/24/26 ROUTINE QTRLY MARCH	45 OILFIELD ENVIRONMENTAL & ROUTINE TANKER TRUCK SEPTAGE	178.00 178.00			40 64000	355		10205
12454 1 2602649	50850S 04/24/26 ROUTINE TANKER TRUCK SEPTAGE	45 OILFIELD ENVIRONMENTAL & ROUTINE TANKER TRUCK SEPTAGE	353.00 353.00			40 64000	355		10205
12455 1 2602650	50850S 04/24/26 ROUTINE TANKER TRUCK SEPTAGE	45 OILFIELD ENVIRONMENTAL & ROUTINE TANKER TRUCK SEPTAGE	353.00 353.00			40 64000	355		10205

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12456 1 2602654	50850S 04/24/26	45 OILFIELD ENVIRONMENTAL & ROUTINE WEEKLY	77.00 77.00			40 64000	355		10205
12457 1 2602918	50850S 04/24/26	45 OILFIELD ENVIRONMENTAL & ROUTINE WEEKLY	27.00 27.00			40 64000	355		10205
12458 1 2603431	50850S 04/24/26	45 OILFIELD ENVIRONMENTAL & ROUTINE WEEKLY	27.00 27.00			40 64000	355		10205
12459 1 2603237	50850S 04/24/26	45 OILFIELD ENVIRONMENTAL & ROUTINE TANKER TRUCK SEPTAGE	255.00 255.00			40 64000	355		10205
12460 1 2603231	50850S 04/24/26	45 OILFIELD ENVIRONMENTAL & ROUTINE (WEEKLY- SECOND)	132.00 132.00*			50 65000	359		10205
12461 1 2603403	50850S 03/29/26	45 OILFIELD ENVIRONMENTAL & ROUTINE (WEEKLY FORTH)	129.00 129.00*			50 65000	359		10205
12490 1 2603635	50867S 05/07/26	45 OILFIELD ENVIRONMENTAL & ROUTINE (WEEKLY- THIRD)	132.00 132.00*			50 65000	359		10205
12491 1 2603855	50867S 05/07/26	45 OILFIELD ENVIRONMENTAL & ROUTINE (WEEKLY)	27.00 27.00			40 64000	355		10205
12492 1 2604088	50867S 05/18/26	45 OILFIELD ENVIRONMENTAL & ROUTINE (MNTLY,WEEKLY-2)	174.00 18.00			50 65000	356		10205
2 2604088	05/18/26	ROUTINE (MNTLY,WEEKLY-2)	18.00*			50 65000	357		10205

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
4 2604088	05/18/26	ROUTINE (MNTLY,WEEKLY-2)	138.00*			50 65000	359		10205
Total for Vendor:			1,864.00						
12540 -98451E	59	PAYA SERVICES, INC	90.00						
NSF FEES FOR RETURNED PAYMENTS, CUSTOMER PAID FEE									
1	05/29/26	NSF FEES, CUSTOMER PAID FEE	45.00*			40 64000	925		10205
2	05/29/26	NSF FEES, CUSTOMER PAID FEE	45.00*			50 65000	925		10205
Total for Vendor:			90.00						
12511 -98449E	208	PG&E #6480-8	1,285.37						
Acct #8565976480-8									
1	05/21/26	12th & K 8565976725	11.13			30 63000	381		10205
2	05/21/26	11TH STREET - 8562053214	53.02			30 63000	381		10205
3	05/21/26	RIO MESA CIR - 8564394360	26.20			30 63000	381		10205
4	05/21/26	MISSION/14TH - 8569413449	32.26			30 63000	381		10205
5	05/21/26	VERDE/RIO MESA - 8560673934	65.50			30 63000	381		10205
6	05/21/26	Mission Heights - 8565976482	192.13			30 63000	381		10205
7	05/21/26	MISSION S. 14TH - 8561483265	16.13			30 63000	381		10205
8	05/21/26	Tract 2605 - 8565976109	41.15			30 63000	381		10205
9	05/21/26	9898 River Rd. - 8565976002	401.26			30 63000	381		10205
10	05/21/26	9898 River Rd. - 8565976004	50.20			30 63000	381		10205
11	05/21/26	9898 River Rd. - 8565976008	238.94			30 63000	381		10205
12	05/21/26	9898 River Rd. - 8565976014	74.07			30 63000	381		10205
13	05/21/26	9898 River Rd. - 8565976481	60.43			30 63000	381		10205
14	05/21/26	9898 River Rd. - 8565976483	22.95			30 63000	381		10205
15	05/21/26	9898 River Rd. - 8564493469	0.00			30 63000	381		10205
16	05/21/26	9898 River Rd. - 8566057583	0.00			30 63000	381		10205
17	05/21/26	9898 River Rd. - 8567190874	0.00			30 63000	381		10205
18	05/21/26	9898 River Rd. - 8567609307	0.00			30 63000	381		10205
19	05/21/26	9898 River Rd. - 8567804810	0.00			30 63000	381		10205
Total for Vendor:			1,285.37						
12510 -98450E	209	PG&E #6851-8	15,915.47						
Acct #3675186851-8									
1	05/21/26	Old Fire Station/1297 L St	24.42			20 62000	381		10205
2	05/21/26	Fire Station/1150 Mission	9.53			20 62000	381		10205

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
3	05/21/26	Water Works #1/Well 3	450.50			50 65000	381		10205
4	05/21/26	Bonita Pl & 16th/Well 4	5,136.26			50 65000	381		10205
5	05/21/26	N St/WWTF	9,707.26			40 64000	381		10205
6	05/21/26	2HP Booster Station	31.88			50 65000	381		10205
7	05/21/26	Mission Heights Booster	9.53			50 65000	381		10205
8	05/21/26	14th St. & K St.	109.14			50 65000	381		10205
9	05/21/26	942 Soka Way lift station	117.44			40 64000	379		10205
10	05/21/26	Missn&12th Landscape-St light	149.31			30 63000	381		10205
11	05/21/26	SLT Well	170.20			50 65000	381		10205
Total for Vendor:			15,915.47						
12469	50851S	25 QUEST PLANNING, INC	3,941.15						
1	05/01/26	WWTF PERMIT ASSISTANCE	3,941.15*			40 64000	587	20001	10205
2213									
Total for Vendor:			3,941.15						
12497	50868S	233 SAFEGUARD BUSINESS SYSTEMS	2,973.43						
1	05/13/26	UTILITY UNIFORMS	148.67*			30 63000	495		10205
9010826086									
2	05/13/26	UTILITY UNIFORMS	1,338.05*			40 64000	495		10205
9010826086									
3	05/13/26	UTILITY UNIFORMS	1,338.04*			50 65000	495		10205
9010826086									
4	05/13/26	UTILITY UNIFORMS	148.67			60 66000	495		10205
9010826086									
Total for Vendor:			2,973.43						
12486	50869S	481 SAN MIGUEL COMMUNITY SERVICES	1,695.36						
MAY 2026 DISTRICT WATER USE									
1	05/15/26	1150 MISSION ST SMFD 1004-00	140.42*			20 62000	384		10205
2	05/15/26	1150 MISSION BACKFLOW 1004B-00	2.00*			20 62000	384		10205
3	05/15/26	1140 MISSION ST THU 1001-00	127.94*			20 62000	384		10205
4	05/15/26	1765 BONITA PL CSD 27475-00	70.16			40 64000	384		10205
5	05/15/26	8687 MARTNZ DR SLT WELL 21101	84.56*			50 65000	384		10205
6	05/15/26	942 SOKA WAY 20840-00	40.96			40 64000	384		10205
7	05/15/26	1581 BONITA PL - WELL 4 15034	78.52*			50 65000	384		10205
8	05/15/26	610 12TH ST - WELL 3 1102-00	42.28*			50 65000	384		10205

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9	05/15/26 1199	MISSION IRIG MTR 27476-00	612.43			30 63000	384		10205
10	05/15/26 1203	MISSION IRIG MTR 20547-00	496.09			30 63000	384		10205
Total for Vendor:			1,695.36						
12463	50852S 238	SAN MIGUEL GARBAGE	119.31						
ACCT# 318691									
1	05/01/26 APR 2025		59.65			40 64000	383		10205
050126									
2	05/01/26 APR 2025		59.66*			50 65000	383		10205
050126									
Total for Vendor:			119.31						
12433	50853S 731	SAN MIGUEL SENIORS CENTER	150.00						
APR 23 BOARD MEETING @ SMSC									
6	05/07/26 APR 23	BOD MEETING 3 HRS	40.50			20 62000	341		10205
7	05/07/26 APR 23	BOD MEETING 3 HRS	4.50			30 63000	341		10205
8	05/07/26 APR 23	BOD MEETING 3 HRS	42.00			40 64000	341		10205
9	05/07/26 APR 23	BOD MEETING 3 HRS	60.00			50 65000	341		10205
10	05/07/26 APR 23	BOD MEETING 3 HRS	3.00			60 66000	341		10205
Total for Vendor:			150.00						
12432	50854S 85	SCHEEVEL ENGINEERING	7,650.00						
1	05/06/26 WWTF POND EVAL 2025-36		7,650.00			40 64000	584		10205
1744									
Total for Vendor:			7,650.00						
12448	50855S 611	SLO FIRE INVESTIGATION STRIKE	25.00						
2026 SLOFIST Membership Dues									
1	01/23/26 Membership Dues 2026		25.00			20 62000	385		10205
2026									
Total for Vendor:			25.00						
12435	-98482E 657	SOCALGAS	62.70						
1	05/02/26 APR LIFT STATION 942 SOKA W		18.26			40 64000	396		10205
2	05/02/26 APR SLT WELL 8687 MARTINEZ		16.28*			50 65000	396		10205
3	05/02/26 APR WELL 3 NAT.GAS 610 12TH		28.16*			50 65000	396		10205
Total for Vendor:			62.70						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12436	-98481E	67 SPECTRUM/CHARTER COMMUNICATIONS	4,706.24						
	Acct# 212691601	Spectrum Enterprise Internet							
	Service 05/01/26 - 05/31/26								
1	05/01/26	MAY WWTF FIBER	75.32*			30 63000	375		10205
212691601050126									
2	05/01/26	MAY WWTF FIBER	674.52			40 64000	375		10205
212691601050126									
3	05/01/26	MAY WWTF FIBER	674.50*			50 65000	375		10205
212691601050126									
4	05/01/26	MAY WWTF FIBER	75.32*			60 66000	375		10205
212691601050126									
5	05/01/26	MAY POWER RD	516.90*			50 65000	375		10205
212691601050126									
6	05/01/26	MAY MAIN TANK 10TH ST	516.90*			50 65000	375		10205
212691601050126									
7	05/01/26	MAY SLT TANK MARTINEZ DR	516.90*			50 65000	375		10205
212691601050126									
8	05/01/26	MAY WELL 3 610 12TH ST	516.90*			50 65000	375		10205
212691601050126									
9	05/01/26	MAY LIFT STATION 942 SOKA WAY	516.90			40 64000	375		10205
212691601050126									
10	05/01/26	MAY 1581 16TH ST	516.90*			50 65000	375		10205
212691601050126									
11	05/01/26	MAY FIRE STATION RING CENTRAL	105.18*			20 62000	375		10205
212691601050126									
12	05/01/26	MAY LIFT STATION 942 SOKA WAY	0.00			40 64000	375		10205
212691601050126									
12480	-98463E	67 SPECTRUM/CHARTER COMMUNICATIONS	129.99						
	Acct# 8245 10 105 0027311	Spectrum Business Internet/Voice							
	Service 05/11/26- 06/10/26								
1	05/07/26	FIRE MAY INTERNET/VOICE	129.99*			20 62000	375		10205
170616101050726									
Total for Vendor:			4,836.23						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12437	-98480E	43 STERICYCLE, INC	130.37						
1	04/18/26	SHRED CONTAINER	6.52			30 63000	305		10205
8014047476									
2	04/18/26	SHRED CONTAINER	58.67			40 64000	305		10205
8014047476									
3	04/18/26	SHRED CONTAINER	58.67			50 65000	305		10205
8014047476									
4	04/18/26	SHRED CONTAINER	6.51			60 66000	305		10205
8014047476									
12438	-98479E	43 STERICYCLE, INC	216.38						
1	03/18/26	SHRED CONTAINER	10.82			30 63000	305		10205
8013762053									
2	03/18/26	SHRED CONTAINER	97.38			40 64000	305		10205
8013762053									
3	03/18/26	SHRED CONTAINER	97.37			50 65000	305		10205
8013762053									
4	03/18/26	SHRED CONTAINER	10.81			60 66000	305		10205
8013762053									
Total for Vendor:			346.75						
12466	50856S	663 SWCA ENVIRONMENTAL CONSULTANTS	520.50						
2026-08 WWTP MONITORING WELL/SEWER IMPROVEMENTS									
00080996-000-SLO									
1	04/28/26	WWTP MONITRNG WELL/SWR IMPRV	520.50*			40 64000	587		10205
243975									
12467	50856S	663 SWCA ENVIRONMENTAL CONSULTANTS	5,199.25						
MAIN TANK RD IMPROVEMENT PRJ									
00098776-000-SLO									
1	04/30/26	MAIN TANK RD IMPROVEMENT PRJ	5,199.25			50 65000	962		10205
244505									

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12494	50870S	663 SWCA ENVIRONMENTAL CONSULTANTS	1,349.50						
	2026-08	WWTP MONITORING WELL/SEWER IMPROVEMENTS							
	00080996-000-SLO								
1	05/11/26	2026-08WWTP MONITRNG WELL/SWR	1,349.50*			40 64000	587		10205
245068									
		Total for Vendor:	7,069.25						
12447	50857S	282 THE BLUEPRINTER	196.01						
1	04/30/26	WEED ABATEMENT PACKETS	120.24			20 62000	503		10205
126-0436									
2	04/30/26	RIVERS EDGE	75.77			20 62000	320		10205
126-0436									
		Total for Vendor:	196.01						
12465	50859S	664 UNITED STAFFING ASSOCIATES, LLC	30.00						
1	04/27/26	SPANISH TEST JPG	15.00			40 64000	305		10205
266817									
2	04/27/26	SPANISH TEST JPG	15.00			50 65000	305		10205
266817									
		Total for Vendor:	30.00						
12537	-98448E	301 US BANK	2,110.60						
		KD STATEMENT DATE 05/22/2026							
1	04/22/26	USPS- STAMPS	156.00*			40 64000	315		10205
		KD MAY 26							
2	04/22/26	USPS- STAMPS	156.00*			40 64000	315		10205
		KD MAY 26							
3	04/22/26	BLAKES- STL TOE BOOT 9	17.94*			40 64000	348		10205
		KD MAY 26							
4	04/22/26	BLAKES- STL TOE BOOT 9	17.94*			40 64000	348		10205
		KD MAY 26							
5	04/22/26	SHERWIN-WILLIAMS- RED	80.37			50 65000	353		10205
		KD MAY 26							
6	04/22/26	BOOT BARN- JG BOOTS	87.50*			40 64000	495		10205
		KD MAY 26							
7	04/22/26	BOOT BARN- JG BOOTS	87.50*			50 65000	495		10205
		KD MAY 26							

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
8 KD MAY 26	04/22/26	BOOT BARN- RM BOOTS	87.50*			40 64000	495		10205
9 KD MAY 26	04/22/26	BOOT BARN- RM BOOTS	87.50*			50 65000	495		10205
10 KD MAY 26	04/27/26	76- FUEL FOR RENTAL	35.25*			40 64000	485		10205
11 KD MAY 26	04/27/26	76- FUEL FOR RENTAL	35.26			50 65000	485		10205
12 KD MAY 26	05/04/26	76- FUEL FOR RENTAL	13.01*			40 64000	485		10205
13 KD MAY 26	05/04/26	76- FUEL FOR RENTAL	13.02			50 65000	485		10205
14 KD MAY 26	04/28/26	CHEVRON- FUEL FOR RENTAL	38.64*			40 64000	485		10205
15 KD MAY 26	04/28/26	CHEVRON- FUEL FOR RENTAL	38.64			50 65000	485		10205
16 KD MAY 26	05/04/26	ENTERPRISE RENT A CAR	166.12			40 64000	340		10205
17 KD MAY 26	05/04/26	ENTERPRISE RENT A CAR	166.13			50 65000	340		10205
18 KD MAY 26	05/04/26	CAESARS TAHOE- CONFERENCE	214.69			40 64000	386		10205
19 KD MAY 26	05/04/26	CAESARS TAHOE- CONFERENCE	214.70			50 65000	386		10205
20 KD MAY 26	05/06/26	CITY SLO- PARKING	4.00*			40 64000	587		10205
21 KD MAY 26	05/07/26	CITY SLO- PARKING	4.00			40 64000	305		10205
22 KD MAY 26	05/07/26	CITY SLO- PARKING	4.00			50 65000	305		10205
23 KD MAY 26	05/20/26	UPS- POSTAGE & TRACKING	384.89*			50 65000	315		10205
12538 TP STATEMENT DATE 05/22/26	-98447E	301 US BANK	315.48						
1 TP MAY 26	04/24/26	USPS- QTRLY PR TAXES	2.84			20 62000	315		10205

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2	04/24/26	USPS- QTRLY PR TAXES	0.31			30 63000	315		10205
TP MAY 26									
3	04/24/26	USPS- QTRLY PR TAXES	2.93*			40 64000	315		10205
TP MAY 26									
4	04/24/26	USPS- QTRLY PR TAXES	4.19*			50 65000	315		10205
TP MAY 26									
5	04/24/26	USPS- QTRLY PR TAXES	0.21			60 66000	315		10205
TP MAY 26									
6	04/28/26	OWP- JG OWTP1-A ENROLLMENT	30.00			40 64000	386		10205
TP MAY 26									
7	04/30/26	CERTUS FUSION TRAINING	275.00			50 65000	386		10205
TP MAY 26									
12539	-98446E	301 US BANK	498.15						
		SY STATEMENT DATE 05/22/25							
1	05/04/26	USPS- WEED ABATEMENT NOTICE	156.00			20 62000	503		10205
SY MAY 26									
2	05/06/26	DOS HERMANOS- CHIEFS MEETING	296.55			20 62000	335		10205
SY MAY 26									
3	05/05/26	CITY OF SLO PARKING	6.00			20 62000	340		10205
SY MAY 26									
4	05/18/26	DG- WATER	39.60			20 62000	305		10205
SY MAY 26									
Total for Vendor:			2,924.23						
12443	50860S	303 USA BLUEBOOK	1,088.62						
1	04/23/26	PSI XMITTR 100 PSI, 15 PSI	1,088.62			50 65000	353		10205
INV01028430									
Total for Vendor:			1,088.62						
12483	-98461E	511 VERIZON	881.99						
		TABLETS: UTILITIES x4							
		CELL PHONE: TMP, MS, TP, KD, DP							
04/09/26	-05/08/26								
1	05/08/26	APR UTILITIES CELL PHONES X7	41.12			30 63000	465		10205
6143068914									
2	05/08/26	APR UTILITIES CELL PHONES X7	369.86			40 64000	465		10205
6143068914									

* ... Over spent expenditure

Claim/ Line #	Check #	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
3	05/08/26	APR UTILITIES CELL PHONES X7	369.97			50 65000	465		10205
6143068914									
4	05/08/26	APR UTILITIES CELL PHONES X7	41.12			60 66000	465		10205
6143068914									
6	05/08/26	APR UTILITIES TABLETS X3	1.50			30 63000	465		10205
6143068914									
7	05/08/26	APR UTILITIES TABLETS X3	13.53			40 64000	465		10205
6143068914									
8	05/08/26	APR UTILITIES TABLETS X3	13.53			50 65000	465		10205
6143068914									
9	05/08/26	APR UTILITIES TABLETS X3	1.50			60 66000	465		10205
6143068914									
10	05/08/26	APR 4GB DATA PLAN	1.50			30 63000	465		10205
6143068914									
11	05/08/26	APR 4GB DATA PLAN	13.46			40 64000	465		10205
6143068914									
12	05/08/26	APR 4GB DATA PLAN	13.40			50 65000	465		10205
6143068914									
13	05/08/26	APR 4GB DATA PLAN	1.50			60 66000	465		10205
6143068914									
Total for Vendor:			881.99						
12485	50871S	104 WASTEQUIP MANUFACTURING CO LLC	44,803.38						
RES 2026-15									
1	05/18/26	2 DEWATERING ROLL OFFS 2026-15	44,803.38			40 64000	500		10205
20INV000929936									
Total for Vendor:			44,803.38						
12449	50861S	717 WATER SYSTEMS CONSULTING, INC	3,334.75						
PRJ 2295-11951									
1	03/31/26	DISTRICT ENGINEERING 24-25	826.12*			40 64000	326		10205
12520	PRJ 2295-12365								
2	03/31/26	DISTRICT ENGINEERING 24-25	826.13*			50 65000	326		10205
12520	PRJ 2295-12365								
3		TANK REHAB RES2022-64	0.00*			50 65000	326		10205
4		SLT TANK/BOOSTER RES2022-66	0.00*			50 65000	326	21007	10205
5		INDIAN VALLEY TRACT	0.00			40 64000	966		10205

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6		INDIAN VALLEY TRACT	0.00*			50 65000	966		10205
7		ALLEY WATERLINE REPLACEMENT	0.00*			50 65000	326		10205
8		PASO BASIN COOP COMMITTEE	0.00			50 65000	324		10205
9		777MONTEREY APR FIRE FLOW	0.00*			50 65000	326		10205
10		DWSRF GRANT COORD	0.00*			50 65000	326		10205
11		MAGDELENA WILL SERVE	0.00*			40 64000	326		10205
12		MAGDELENA WILL SERVE	0.00*			50 65000	326		10205
13	03/31/26	WWTF POND DREDGING	555.50*			40 64000	326		10205
12520	PRJ 2295-12365								
14	03/31/26	PERC POND REHAB	773.50*			40 64000	326		10205
12520	PRJ 2295-12365								
15		3W PIPELINE GRANT SUPPORT	0.00*			40 64000	326		10205
16		SSMP UPDATE RFP	0.00*			40 64000	326		10205
17	03/31/26	STREET LIGHTING DESIGN	101.00			30 63000	326		10205
12520	PRJ 2295-12365								
18	03/31/26	TANK ACCESS RD IMPROVEMENTS	50.50*			50 65000	326		10205
12520	PRJ 2295-12365								
19	03/31/26	BPS DESIGN SUPPORT	202.00*			50 65000	326		10205
12520	PRJ 2295-12365								
12450	50861S	717 WATER SYSTEMS CONSULTING, INC	6,434.00						
	PRJ 2295-12071								
1	03/31/26	WATER MASTER PLAN UPDATE	5,202.38*			40 64000	326		10205
12516	PRJ 2295-12071								
2	03/31/26	W.WATER MASTER PLAN UPDATE	1,231.62*			50 65000	326		10205
12516	PRJ 2295-12071								
12451	50861S	717 WATER SYSTEMS CONSULTING, INC	5,445.50						
	WWTF PROJECT								
	PRJ 20001								
1	03/31/26	WWTF PROJECT DESIGN	5,445.50*			40 64000	587	20001	10205
12521	PRJ 2295-12365								
12452	50861S	717 WATER SYSTEMS CONSULTING, INC	1,151.75						
	PROJECTS 2295-12365								
	PRJ# 21008								
2023-44									
1	03/31/26	SEWER LINING & MANHOLE REHAB	1,151.75*			40 64000	326	21008	10205
12522	PRJ 2295-12365								

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
Total for Vendor:			16,366.00						
12493	-98459E	612 WEX BANK	726.68						
		FUEL BILL CLOSING DATE: 5/07/26							
1	05/07/26	FUEL 8600 MAY	236.13			20 62000	485		10205
112496571									
2	05/07/26	FUEL 8630 MAY	0.00			20 62000	485		10205
112496571									
3	05/07/26	FUEL OES	0.00			20 62000	307		10205
112496571									
4	05/07/26	FUEL U8632 MAY	108.04*			40 64000	485		10205
112496571									
5	05/07/26	FUEL U8632 MAY	108.05			50 65000	485		10205
112496571									
6	05/07/26	FUEL U8634 MAY	0.00*			40 64000	485		10205
112496571									
7	05/07/26	FUEL U8634 MAY	0.00			50 65000	485		10205
112496571									
8	05/07/26	FUEL U8636 MAY	142.13			50 65000	485		10205
112496571									
9	05/07/26	FUEL U8636 MAY	142.13*			40 64000	485		10205
112496571									
10	05/07/26	REBATE ADJUSTMENT	-3.14			20 62000	485		10205
112496571									
11	05/07/26	REBATE ADJUSTMENT	-3.33*			40 64000	485		10205
112496571									
12	05/07/26	REBATE ADJUSTMENT	-3.33			50 65000	485		10205
112496571									
Total for Vendor:			726.68						
12499	50872S	473 WHITE BRENNER LLP	6,852.89						
		FOR LEGAL SERVICES MAR 2026							
1		MAR SOLID WASTE LEGAL	0.00			60 66000	327		10205
2		MAR REAL ESTATE/LAND USE	0.00			50 65000	327		10205
3		MAR REAL ESTATE/LAND USE	0.00*			40 64000	327		10205
4		MAR WATER LEGAL	0.00*			40 64000	327		10205
5	04/29/26	MAR WATER LEGAL	132.84*			50 65000	332		10205
54988		APR							

* ... Over spent expenditure

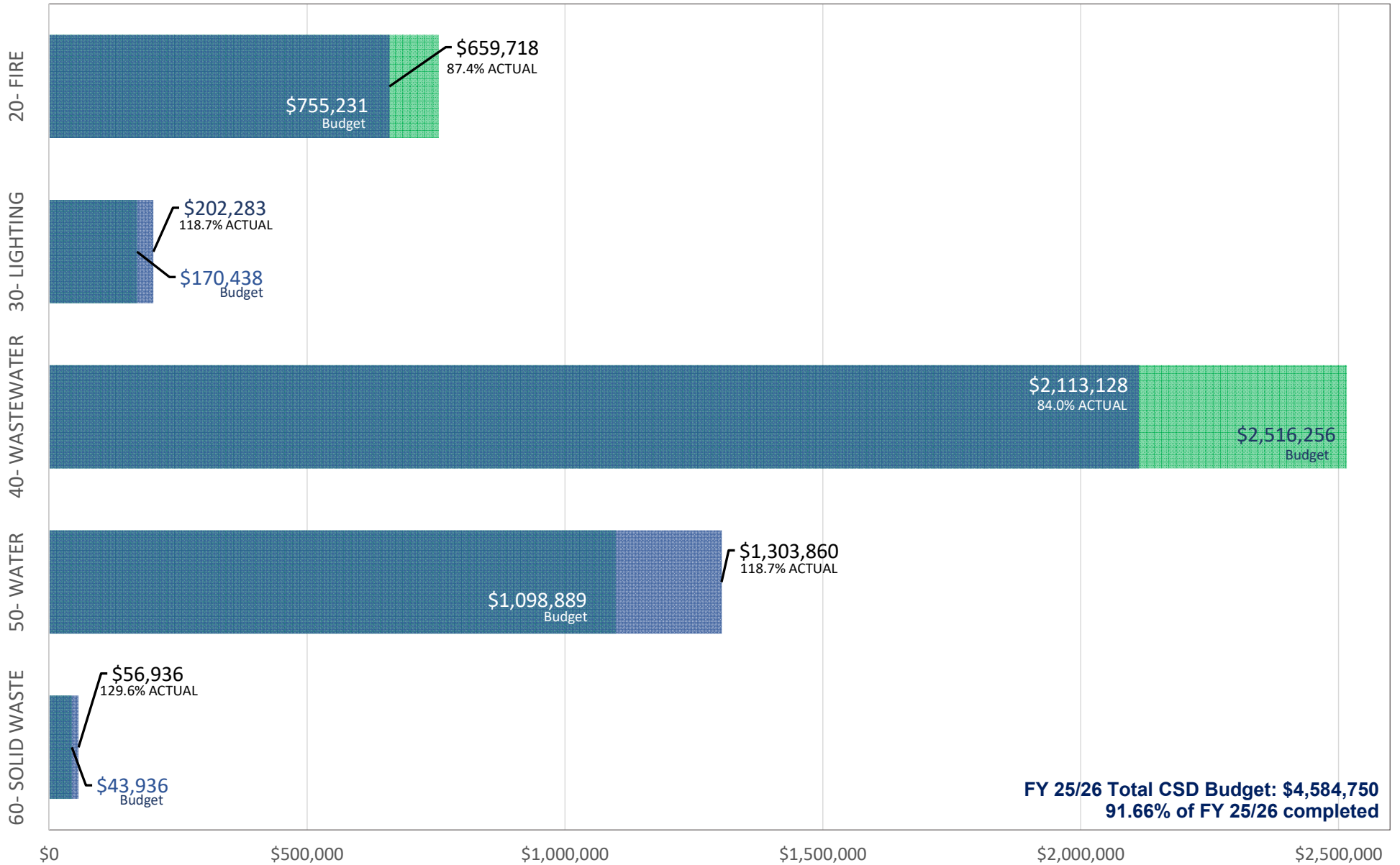
Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6	04/29/26 MAR STEINBECK V SLO		1,714.46*			50 65000	332		10205
54987	APR								
7	MAR FIRE LEGAL		0.00*			20 62000	327		10205
8	04/29/26 MAR SEWER LEGAL		1,109.26*			40 64000	327		10205
54994	APR								
9	MAR SEWER LEGAL		0.00			50 65000	327		10205
10	MAR LIGHTING/LANDSC LEGAL		0.00			30 63000	327		10205
11	MAR CONTRACTS		0.00*			20 62000	327		10205
12	MAR CONTRACTS		0.00			30 63000	327		10205
13	MAR CONTRACTS		0.00*			40 64000	327		10205
14	MAR CONTRACTS		0.00			50 65000	327		10205
15	04/29/26 MAR CONTRACTS		597.78			60 66000	327		10205
54996	APR								
16	MAR SEIU MOU LEGAL		0.00			50 65000	331		10205
17	MAR HR LEGAL		0.00*			20 62000	333		10205
18	MAR HR LEGAL		0.00			30 63000	333		10205
19	04/29/26 MAR HR LEGAL		519.68			40 64000	333		10205
54990	APR								
20	MAR HR LEGAL		0.00			50 65000	333		10205
21	MAR HR LEGAL		0.00			60 66000	333		10205
22	04/29/26 MAR GENERAL LEGAL - ADMIN		199.78*			20 62000	327		10205
54986	APR								
23	04/29/26 MAR GENERAL LEGAL - ADMIN		20.81			30 63000	327		10205
54986	APR								
24	04/29/26 MAR GENERAL LEGAL - ADMIN		299.65*			40 64000	327		10205
54986	APR								
25	04/29/26 MAR GENERAL LEGAL - ADMIN		295.50			50 65000	327		10205
54986	APR								
26	04/29/26 MAR GENERAL LEGAL - ADMIN		16.65			60 66000	327		10205
54986	APR								
27	04/29/26 MAR BOARD MEMBER REQUESTS		28.78*			20 62000	327		10205
54999	APR								
28	04/29/26 MAR BOARD MEMBER REQUESTS		3.00			30 63000	327		10205
54999	APR								
29	04/29/26 MAR BOARD MEMBER REQUESTS		43.17*			40 64000	327		10205
54999	APR								
30	04/29/26 MAR BOARD MEMBER REQUESTS		42.57			50 65000	327		10205
54999	APR								

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
31	04/29/26	MAR BOARD MEMBER REQUESTS	2.40			60 66000	327		10205
54999	APR								
32	04/29/26	MAR LABOR & EMPLOYMENT	1,004.40*			20 62000	333		10205
54997	APR								
33		MAR LABOR & EMPLOYMENT	0.00			30 63000	333		10205
34	04/29/26	MAR LABOR & EMPLOYMENT	411.08			40 64000	333		10205
54997	APR								
35	04/29/26	MAR LABOR & EMPLOYMENT	411.08			50 65000	333		10205
54997	APR								
36		MAR LABOR & EMPLOYMENT	0.00			60 66000	333		10205
37		MAR LITIGATION	0.00*			20 62000	327		10205
38		MAR LITIGATION	0.00			30 63000	327		10205
39		MAR LITIGATION	0.00*			40 64000	327		10205
40		MAR LITIGATION	0.00			50 65000	327		10205
41		MAR LITIGATION	0.00			60 66000	327		10205
42		MAR PRA	0.00*			20 62000	319		10205
43		MAR PRA	0.00			30 63000	319		10205
44		MAR PRA	0.00			40 64000	319		10205
45		MAR PRA	0.00			50 65000	319		10205
46		MAR PRA	0.00			60 66000	319		10205
Total for Vendor:			6,852.89						
# of Claims			76	Total:	146,472.23	# of Vendors	30		
Total Electronic Claims			35,295.73						
Total Non-Electronic Claims			111176.50						

Fund/Account	Amount
20 FIRE PROTECTION DEPARTMENT	
10205 OPERATING CASH - 5 STAR	8,698.92
30 STREET LIGHTING DEPARTMENT	
10205 OPERATING CASH - 5 STAR	3,325.98
40 WASTEWATER DEPARTMENT	
10205 OPERATING CASH - 5 STAR	101,695.20
50 WATER DEPARTMENT	
10205 OPERATING CASH - 5 STAR	31,511.43
60 SOLID WASTE DEPARTMENT	
10205 OPERATING CASH - 5 STAR	1,240.70
Total:	146,472.23

P5 2026 San Miguel CSD Revenue Actual vs Budget



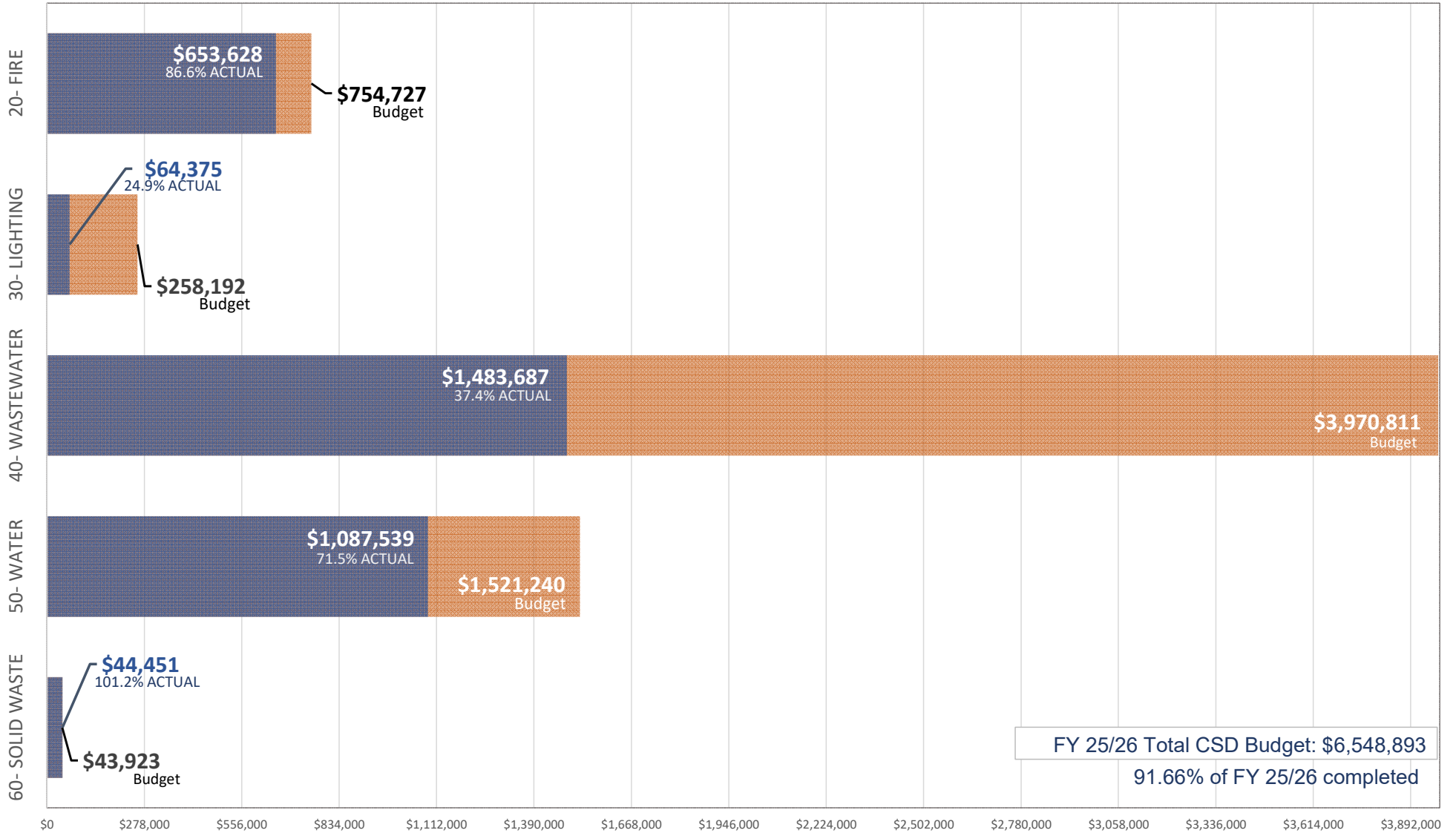
Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT						
40000						
40220	Weed Abatement Fees	439.50	5,090.50	0.00	-5,090.50	%
40300	Fireworks Permit Fees	0.00	0.00	4,346.00	4,346.00	0 %
40320	Fire Impact Fees	0.00	0.00	3,000.00	3,000.00	0 %
40420	Ambulance Reimbursement	0.00	4,367.21	4,500.00	132.79	97 %
40500	State Fire Grants	0.00	19,867.70	85,600.00	65,732.30	23 %
	Account Group Total:	439.50	29,325.41	97,446.00	68,120.59	30 %
42000						
42200	Fire Cost Recovery Program	0.00	31,037.20	0.00	-31,037.20	%
	Account Group Total:	0.00	31,037.20	0.00	-31,037.20	%
43000	Property Taxes Collected					
43000	Property Taxes Collected	153,847.06	553,688.40	551,760.00	-1,928.40	100 %
	Account Group Total:	153,847.06	553,688.40	551,760.00	-1,928.40	100 %
46000	Interest Revenue					
46000	Interest Revenue	1,854.26	22,441.39	0.00	-22,441.39	%
46012	Fire Transfers from Cap Reserve	0.00	0.00	102,025.00	102,025.00	0 %
46151	Refund/Adjustments	0.00	1,122.10	0.00	-1,122.10	%
46153	Plan Check Fees and Inspections	17,305.00	22,103.50	4,000.00	-18,103.50	553 %
	Account Group Total:	19,159.26	45,666.99	106,025.00	60,358.01	43 %
	Fund Total:	173,445.82	659,718.00	755,231.00	95,513.00	87 %
30 STREET LIGHTING DEPARTMENT						
43000	Property Taxes Collected					
43000	Property Taxes Collected	46,995.63	170,018.55	170,438.00	419.45	100 %
	Account Group Total:	46,995.63	170,018.55	170,438.00	419.45	100 %
46000	Interest Revenue					
46000	Interest Revenue	5,052.07	31,936.44	0.00	-31,936.44	%
46100	Realized Earnings	-473.90	8.25	0.00	-8.25	%
46150	Miscellaneous Income	0.00	300.00	0.00	-300.00	%
46151	Refund/Adjustments	0.00	20.03	0.00	-20.03	%
	Account Group Total:	4,578.17	32,264.72	0.00	-32,264.72	%
	Fund Total:	51,573.80	202,283.27	170,438.00	-31,845.27	119 %
40 WASTEWATER DEPARTMENT						
40000						
40850	Wastewater Hook-up Fees	0.00	18,418.02	0.00	-18,418.02	%
40900	Wastewater Sales	100,458.28	1,103,475.71	1,266,778.00	163,302.29	87 %
40901	Riverzone Surcharge	1,551.70	17,033.95	18,388.00	1,354.05	93 %
40910	Wastewater Late Charges	1,837.06	20,351.51	0.00	-20,351.51	%

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40 WASTEWATER DEPARTMENT						
	Account Group Total:	103,847.04	1,159,279.19	1,285,166.00	125,886.81	90 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	24,426.50	88,918.03	86,090.00	-2,828.03	103 %
	Account Group Total:	24,426.50	88,918.03	86,090.00	-2,828.03	103 %
46000	Interest Revenue					
46000	Interest Revenue	8,268.01	110,927.70	0.00	-110,927.70	%
46003	CWSRF Grants	0.00	482,747.00	400,000.00	-82,747.00	121 %
46014	Wastewater Transfers from Cap Reserve	0.00	0.00	600,000.00	600,000.00	0 %
46100	Realized Earnings	1,148.78	2,188.15	0.00	-2,188.15	%
46150	Miscellaneous Income	0.00	1,636.10	0.00	-1,636.10	%
46151	Refund/Adjustments	0.00	14,447.69	0.00	-14,447.69	%
46155	Will Serve Processing Fees	0.00	200.00	0.00	-200.00	%
46200	Wastewater Receiving	38,160.00	252,783.70	145,000.00	-107,783.70	174 %
	Account Group Total:	47,576.79	864,930.34	1,145,000.00	280,069.66	76 %
	Fund Total:	175,850.33	2,113,127.56	2,516,256.00	403,128.44	84 %
50 WATER DEPARTMENT						
41000	Water Sales					
41000	Water Sales	80,235.31	973,817.03	1,033,489.00	59,671.97	94 %
41001	Water Connection Fees	0.00	18,381.73	0.00	-18,381.73	%
41003	Water Surcharge	45.00	495.00	400.00	-95.00	124 %
41005	Water Late Charges	1,742.38	18,599.98	0.00	-18,599.98	%
41010	Water Meter Fees	0.00	966.00	0.00	-966.00	%
	Account Group Total:	82,022.69	1,012,259.74	1,033,889.00	21,629.26	98 %
46000	Interest Revenue					
46000	Interest Revenue	1,046.01	17,322.51	0.00	-17,322.51	%
46006	IRWM Grants	0.00	270,000.00	0.00	-270,000.00	%
46015	Water Transfers from Cap Reserve	0.00	0.00	65,000.00	65,000.00	0 %
46100	Realized Earnings	-302.15	633.20	0.00	-633.20	%
46150	Miscellaneous Income	0.00	3,177.70	0.00	-3,177.70	%
46151	Refund/Adjustments	0.00	267.21	0.00	-267.21	%
46155	Will Serve Processing Fees	0.00	200.00	0.00	-200.00	%
	Account Group Total:	743.86	291,600.62	65,000.00	-226,600.62	449 %
	Fund Total:	82,766.55	1,303,860.36	1,098,889.00	-204,971.36	119 %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
60 SOLID WASTE DEPARTMENT						
46000	Interest Revenue					
46000	Interest Revenue	459.08	5,496.49	0.00	-5,496.49	%
46005	Franchise Fees	4,616.49	50,931.25	43,936.00	-6,995.25	116 %
46150	Miscellaneous Income	0.00	494.70	0.00	-494.70	%
46151	Refund/Adjustments	0.00	13.33	0.00	-13.33	%
	Account Group Total:	5,075.57	56,935.77	43,936.00	-12,999.77	130 %
	Fund Total:	5,075.57	56,935.77	43,936.00	-12,999.77	130 %
	Grand Total:	488,712.07	4,335,924.96	4,584,750.00	248,825.04	95 %

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
20 FIRE PROTECTION DEPARTMENT	173,445.82	659,718.00	755,231.00	95,513.00	87 %
30 STREET LIGHTING DEPARTMENT	51,573.80	202,283.27	170,438.00	-31,845.27	119 %
40 WASTEWATER DEPARTMENT	175,850.33	2,113,127.56	2,516,256.00	403,128.44	84 %
50 WATER DEPARTMENT	82,766.55	1,303,860.36	1,098,889.00	-204,971.36	119 %
60 SOLID WASTE DEPARTMENT	5,075.57	56,935.77	43,936.00	-12,999.77	130 %
Grand Total:	488,712.07	4,335,924.96	4,584,750.00	248,825.04	95 %

P5 2026 San Miguel CSD Operating Expenditures Actual vs Budget



Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
62000 Fire							
62000 Fire							
105	Salaries and Wages	16,325.74	137,783.36	139,000.00	139,000.00	1,216.64	99%
111	BOD Stipend	0.00	984.00	1,000.00	1,000.00	16.00	98%
120	Workers' Compensation	0.00	10,330.99	44,000.00	44,000.00	33,669.01	23%
121	Physicals	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
125	Volunteer Firefighter Stipends	16,750.48	116,159.45	117,000.00	117,000.00	840.55	99%
135	Payroll Tax - FICA/SS	1,013.06	6,904.61	7,500.00	7,500.00	595.39	92%
140	Payroll Tax - Medicare	478.57	3,641.70	4,000.00	4,000.00	358.30	91%
155	Payroll Tax - SUI	62.17	1,970.02	2,000.00	2,000.00	29.98	99%
160	Payroll Tax - ETT	1.73	53.99	300.00	300.00	246.01	18%
205	Insurance - Health	1,690.98	19,246.74	15,000.00	15,000.00	-4,246.74	128%
208	FSA Claims Expense	40.50	192.50	0.00	0.00	-192.50	0%
210	Insurance - Dental	75.91	792.99	800.00	800.00	7.01	99%
215	Insurance - Vision	10.79	115.22	200.00	200.00	84.78	58%
225	Retirement - PERS Expense	2,039.78	16,968.71	18,000.00	18,000.00	1,031.29	94%
230	457 ER Contribution Benefit	15.00	6,396.56	4,000.00	4,000.00	-2,396.56	160%
305	Operations & Maintenance	39.60	2,613.12	5,000.00	5,000.00	2,386.88	52%
310	Phone & Fax Expense	0.00	296.38	1,200.00	1,200.00	903.62	25%
315	Postage, Shipping & Freight	2.84	221.44	500.00	500.00	278.56	44%
319	Legal: P.R.A.s - Professional Svcs	0.00	765.00	500.00	500.00	-265.00	153%
320	Printing & Reproduction	75.77	75.77	500.00	500.00	424.23	15%
321	IT Services - Professional Svcs	962.89	10,195.25	10,000.00	10,000.00	-195.25	102%
323	Auditor - Professional Svcs	0.00	3,915.00	5,000.00	5,000.00	1,085.00	78%
325	Accounting - Professional Svcs	0.00	8,818.40	4,000.00	4,000.00	-4,818.40	220%
326	Engineering - Professional Svcs	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
327	Legal: General - Professional Svcs	228.56	16,633.61	8,000.00	8,000.00	-8,633.61	208%
328	Insurance - Prop & Liability	0.00	24,914.86	25,000.00	25,000.00	85.14	100%
333	Legal: HR - Professional Svcs	1,004.40	10,524.92	2,500.00	2,500.00	-8,024.92	421%
334	Maintenance Agreements	0.00	2,265.83	2,000.00	2,000.00	-265.83	113%
335	Meals	296.55	296.55	500.00	500.00	203.45	59%
340	Meetings and Conferences	6.00	630.57	3,500.00	3,500.00	2,869.43	18%
341	Space Rental	40.50	647.25	1,000.00	1,000.00	352.75	65%
345	Mileage Expense Reimbursement	0.00	0.00	500.00	500.00	500.00	0%
348	Safety Equipment and Supplies	0.00	3,381.22	2,500.00	2,500.00	-881.22	135%
350	Repairs & Maint - Computers	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
351	Repairs & Maint - Equip	174.00	6,462.48	5,000.00	5,000.00	-1,462.48	129%
352	Repairs & Maint - Structures	0.00	309.79	5,000.00	5,000.00	4,690.21	6%
354	Repairs & Maint - Vehicles	4,331.22	8,463.77	5,000.00	5,000.00	-3,463.77	169%
359	Testing & Supplies - Other	0.00	0.00	500.00	500.00	500.00	0%
370	Dispatch Services (Fire)	0.00	21,520.86	17,500.00	17,500.00	-4,020.86	123%
375	Internet Expenses	317.19	3,395.08	2,000.00	2,000.00	-1,395.08	170%
376	Web Page - Upgrade/Maint	0.00	1,149.04	1,000.00	1,000.00	-149.04	115%
380	Utilities - Alarm Service	38.00	380.00	500.00	500.00	120.00	76%
381	Utilities - Electric	33.95	1,068.11	2,500.00	2,500.00	1,431.89	43%
382	Utilities - Propane	0.00	939.34	2,500.00	2,500.00	1,560.66	38%
384	Utilities - Water/Sewer	270.36	2,947.71	2,000.00	2,000.00	-947.71	147%
385	Dues and Subscriptions	25.00	7,362.59	8,500.00	8,500.00	1,137.41	87%
386	Education and Training	0.00	4,197.98	7,000.00	7,000.00	2,802.02	60%
393	Advertising and Public Notices	0.00	1,108.20	4,000.00	4,000.00	2,891.80	28%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
394	LAFCO Allocations	0.00	2,053.86	7,800.00	7,800.00	5,746.14	26%
395	Community Outreach	0.00	689.45	6,000.00	6,000.00	5,310.55	11%
405	Software	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
410	Office Supplies	0.00	513.56	2,000.00	2,000.00	1,486.44	26%
445	CPR/FIRST AID TRAINING MATERIAL	0.00	0.00	500.00	500.00	500.00	0%
450	EMS Supplies	0.00	1,811.80	3,000.00	3,000.00	1,188.20	60%
455	Fire Safety Gear & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
456	Fire Grants	0.00	29,648.53	53,000.00	65,600.00	35,951.47	45%
457	CFE Grant - California Fire Grant	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
458	Grants- Professional Services	0.00	1,181.25	7,000.00	7,000.00	5,818.75	17%
465	Cell phones, Radios and Pagers	283.89	2,931.36	1,000.00	1,000.00	-1,931.36	293%
470	Communication Equipment	0.00	1,125.01	2,000.00	2,000.00	874.99	56%
475	Computer Supplies & Upgrades	18.47	1,393.31	4,000.00	4,000.00	2,606.69	35%
485	Fuel Expense	232.99	5,462.69	6,500.00	6,500.00	1,037.31	84%
490	Small Tools & Equipment	0.00	114.16	2,000.00	2,000.00	1,885.84	6%
495	Uniform Expense	0.00	2,221.05	4,000.00	4,000.00	1,778.95	56%
502	Capital Outlay- Fire	0.00	0.00	14,127.00	14,127.00	14,127.00	0%
503	Weed Abatement Costs	276.24	294.24	6,000.00	6,000.00	5,705.76	5%
510	Fire Station Renovation	0.00	0.00	4,000.00	4,000.00	4,000.00	0%
511	Fire- Temp Housing Unit	0.00	1,983.76	0.00	0.00	-1,983.76	0%
512	Fire- Escrow Temp Housing Unit	0.00	3,216.00	0.00	0.00	-3,216.00	0%
710	County Hazmat Dues	0.00	2,835.00	3,000.00	3,000.00	165.00	95%
820	Fireworks Clean Up	0.00	500.00	500.00	500.00	0.00	100%
912	Reimbursements	0.00	30,641.20	0.00	0.00	-30,641.20	0%
949	Lease agreements	0.00	5,760.00	8,000.00	8,000.00	2,240.00	72%
960	Property Tax Expense	0.00	0.00	200.00	200.00	200.00	0%
981	Debt Svcs Equipt - Principle	0.00	36,397.19	38,000.00	38,000.00	1,602.81	96%
982	Debt Svcs Equipt - Interest	0.00	10,685.50	10,000.00	10,000.00	-685.50	107%
983	Debt Svcs Structure- Principle	0.00	31,305.22	24,000.00	24,000.00	-7,305.22	130%
984	Debt Svcs Structure - Interest	0.00	12,420.70	11,000.00	11,000.00	-1,420.70	113%
990	Retirement/Health Ins Liability	0.00	1,402.67	3,500.00	3,500.00	2,097.33	40%
	Account Total:	47,163.13	653,628.47	742,127.00	754,727.00	101,098.53	87%
	Account Group Total:	47,163.13	653,628.47	742,127.00	754,727.00	101,098.53	87%
	Fund Total:	47,163.13	653,628.47	742,127.00	754,727.00	101,098.53	87%
30 STREET LIGHTING DEPARTMENT							
63000 Lighting							
63000 Lighting							
105	Salaries and Wages	1,862.89	14,434.13	21,470.00	21,470.00	7,035.87	67%
111	BOD Stipend	0.00	114.00	144.00	144.00	30.00	79%
120	Workers' Compensation	0.00	88.21	50.00	50.00	-38.21	176%
121	Physicals	0.00	0.00	50.00	50.00	50.00	0%
135	Payroll Tax - FICA/SS	0.00	5.82	55.00	55.00	49.18	11%
140	Payroll Tax - Medicare	26.83	205.27	308.00	308.00	102.73	67%
155	Payroll Tax - SUI	2.53	48.96	73.00	73.00	24.04	67%
160	Payroll Tax - ETT	0.08	1.49	23.00	23.00	21.51	6%
205	Insurance - Health	212.37	2,365.49	3,260.00	3,260.00	894.51	73%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
208	FSA Claims Expense	4.50	28.02	0.00	0.00	-28.02	0%
210	Insurance - Dental	14.45	122.78	137.00	137.00	14.22	90%
215	Insurance - Vision	1.05	10.82	21.00	21.00	10.18	52%
225	Retirement - PERS Expense	220.69	1,814.16	2,311.00	2,311.00	496.84	79%
230	457 ER Contribution Benefit	6.58	256.94	400.00	400.00	143.06	64%
305	Operations & Maintenance	19.49	99.81	1,500.00	1,500.00	1,400.19	7%
310	Phone & Fax Expense	0.00	29.43	500.00	500.00	470.57	6%
315	Postage, Shipping & Freight	0.31	10.91	100.00	100.00	89.09	11%
319	Legal: P.R.A.s - Professional Svcs	0.00	0.00	150.00	150.00	150.00	0%
320	Printing & Reproduction	0.00	0.00	150.00	150.00	150.00	0%
321	IT Services - Professional Svcs	94.76	1,018.74	1,365.00	1,365.00	346.26	75%
323	Auditor - Professional Svcs	0.00	435.00	800.00	800.00	365.00	54%
325	Accounting - Professional Svcs	0.00	958.42	800.00	800.00	-158.42	120%
326	Engineering - Professional Svcs	101.00	909.00	5,000.00	92,890.00	91,981.00	1%
327	Legal: General - Professional Svcs	23.81	938.82	3,000.00	3,000.00	2,061.18	31%
328	Insurance - Prop & Liability	0.00	2,712.77	2,500.00	2,500.00	-212.77	109%
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	0%
330	Contract Labor	0.00	0.00	2,500.00	2,500.00	2,500.00	0%
331	Legal: SMEA - Professional Svcs	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
333	Legal: HR - Professional Svcs	0.00	183.84	1,500.00	1,500.00	1,316.16	12%
334	Maintenance Agreements	0.00	267.58	1,760.00	1,760.00	1,492.42	15%
335	Meals	0.00	0.00	150.00	150.00	150.00	0%
340	Meetings and Conferences	0.00	0.00	350.00	350.00	350.00	0%
341	Space Rental	4.50	71.25	150.00	150.00	78.75	48%
345	Mileage Expense Reimbursement	0.00	0.00	150.00	150.00	150.00	0%
348	Safety Equipment and Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
350	Repairs & Maint - Computers	0.00	0.00	150.00	150.00	150.00	0%
351	Repairs & Maint - Equip	0.00	2,037.21	5,000.00	5,000.00	2,962.79	41%
352	Repairs & Maint - Structures	0.00	0.00	500.00	500.00	500.00	0%
353	Repairs & Maint - Infrastructure	0.00	9,514.56	18,000.00	18,000.00	8,485.44	53%
354	Repairs & Maint - Vehicles	0.00	0.00	500.00	500.00	500.00	0%
375	Internet Expenses	75.32	842.91	700.00	700.00	-142.91	120%
376	Web Page - Upgrade/Maint	0.00	174.33	150.00	150.00	-24.33	116%
381	Utilities - Electric	1,434.68	15,706.90	20,000.00	20,000.00	4,293.10	79%
384	Utilities - Water/Sewer	1,108.52	4,681.17	7,500.00	7,500.00	2,818.83	62%
385	Dues and Subscriptions	0.00	281.73	800.00	800.00	518.27	35%
386	Education and Training	0.00	15.20	2,000.00	2,000.00	1,984.80	1%
393	Advertising and Public Notices	0.00	18.16	500.00	500.00	481.84	4%
394	LAFCO Allocations	0.00	2,053.86	2,000.00	2,000.00	-53.86	103%
395	Community Outreach	0.00	0.00	150.00	150.00	150.00	0%
410	Office Supplies	0.00	34.92	500.00	500.00	465.08	7%
465	Cell phones, Radios and Pagers	44.12	215.48	250.00	250.00	34.52	86%
475	Computer Supplies & Upgrades	156.30	181.19	0.00	0.00	-181.19	0%
485	Fuel Expense	0.00	0.00	200.00	200.00	200.00	0%
490	Small Tools & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
495	Uniform Expense	148.67	148.67	100.00	100.00	-48.67	149%
500	Capital Outlay	0.00	0.00	50,000.00	50,000.00	50,000.00	0%
715	Licenses, Permits and Fees	0.00	0.00	200.00	200.00	200.00	0%
925	Bank Fees	0.00	0.00	25.00	25.00	25.00	0%
940	Bank Service Charges	0.00	0.00	50.00	50.00	50.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
	949 Lease agreements	110.00	1,210.00	2,500.00	2,500.00	1,290.00	48%
	990 Retirement/Health Ins Liability	0.00	126.63	700.00	700.00	573.37	18%
	Account Total:	5,673.45	64,374.58	170,302.00	258,192.00	193,817.42	25%
	Account Group Total:	5,673.45	64,374.58	170,302.00	258,192.00	193,817.42	25%
	Fund Total:	5,673.45	64,374.58	170,302.00	258,192.00	193,817.42	25%
40 WASTEWATER DEPARTMENT							
64000 Sanitary							
64000 Sanitary							
	105 Salaries and Wages	29,029.28	176,880.03	290,000.00	290,000.00	113,119.97	61%
	111 BOD Stipend	0.00	1,476.00	1,632.00	1,632.00	156.00	90%
	120 Workers' Compensation	0.00	9,395.33	15,000.00	15,000.00	5,604.67	63%
	121 Physicals	0.00	145.00	150.00	150.00	5.00	97%
	135 Payroll Tax - FICA/SS	0.00	73.59	1,151.00	1,151.00	1,077.41	6%
	140 Payroll Tax - Medicare	418.66	2,528.03	4,898.00	4,898.00	2,369.97	52%
	150 Payroll Tax - SDI	0.00	0.00	235.00	235.00	235.00	0%
	155 Payroll Tax - SUI	226.67	954.76	1,354.00	1,354.00	399.24	71%
	160 Payroll Tax - ETT	6.29	26.47	335.00	335.00	308.53	8%
	205 Insurance - Health	3,461.31	28,817.55	65,111.00	65,111.00	36,293.45	44%
	208 FSA Claims Expense	42.00	269.02	0.00	0.00	-269.02	0%
	210 Insurance - Dental	236.26	1,679.22	2,843.00	2,843.00	1,163.78	59%
	215 Insurance - Vision	24.25	176.62	365.00	365.00	188.38	48%
	225 Retirement - PERS Expense	3,420.89	20,563.64	31,762.00	31,762.00	11,198.36	65%
	230 457 ER Contribution Benefit	166.22	2,824.91	2,090.00	2,090.00	-734.91	135%
	305 Operations & Maintenance	488.27	3,367.68	10,000.00	10,000.00	6,632.32	34%
	310 Phone & Fax Expense	0.00	312.30	1,200.00	1,200.00	887.70	26%
	315 Postage, Shipping & Freight	314.93	424.50	400.00	400.00	-24.50	106%
	319 Legal: P.R.A.s - Professional Svcs	0.00	171.00	1,000.00	1,000.00	829.00	17%
	320 Printing & Reproduction	0.00	0.00	500.00	500.00	500.00	0%
	321 IT Services - Professional Svcs	892.83	9,687.83	14,700.00	14,700.00	5,012.17	66%
	323 Auditor - Professional Svcs	0.00	4,060.00	5,000.00	5,000.00	940.00	81%
	325 Accounting - Professional Svcs	0.00	8,939.53	5,000.00	5,000.00	-3,939.53	179%
	326 Engineering - Professional Svcs	8,509.25	99,917.49	20,000.00	34,162.00	-65,755.49	292%
	327 Legal: General - Professional Svcs	1,452.08	25,569.46	20,000.00	20,000.00	-5,569.46	128%
	328 Insurance - Prop & Liability	0.00	23,621.87	27,000.00	27,000.00	3,378.13	87%
	329 New Hire Screening	0.00	0.00	100.00	100.00	100.00	0%
	330 Contract Labor	0.00	625.00	5,000.00	5,000.00	4,375.00	13%
	331 Legal: SMEA - Professional Svcs	0.00	216.12	3,500.00	3,500.00	3,283.88	6%
	333 Legal: HR - Professional Svcs	930.76	3,749.19	5,000.00	5,000.00	1,250.81	75%
	334 Maintenance Agreements	0.00	6,849.96	7,500.00	7,500.00	650.04	91%
	335 Meals	0.00	0.00	150.00	150.00	150.00	0%
	340 Meetings and Conferences	359.62	359.62	500.00	500.00	140.38	72%
	341 Space Rental	42.00	673.00	1,500.00	1,500.00	827.00	45%
	345 Mileage Expense Reimbursement	0.00	272.06	500.00	500.00	227.94	54%
	348 Safety Equipment and Supplies	414.09	3,075.45	2,000.00	2,000.00	-1,075.45	154%
	349 Repairs & Maint - Mission Gardens	0.00	4,615.53	10,000.00	10,000.00	5,384.47	46%
	350 Repairs & Maint - Computers	0.00	0.00	1,600.00	1,600.00	1,600.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
	351 Repairs & Maint - Equip	0.00	31,095.92	5,000.00	5,000.00	-26,095.92	622%
	352 Repairs & Maint - Structures	17.65	17.65	1,500.00	1,500.00	1,482.35	1%
	353 Repairs & Maint - Infrastructure	0.00	5,447.74	10,000.00	10,000.00	4,552.26	54%
	354 Repairs & Maint - Vehicles	15.31	4,387.68	5,000.00	5,000.00	612.32	88%
	355 Testing & Supplies (WWTP)	2,572.25	22,591.42	45,000.00	45,000.00	22,408.58	50%
	361 Contract Operations	0.00	77,086.45	80,000.00	80,000.00	2,913.55	96%
	374 CSD Utilities - Billing Services	0.00	3,429.71	4,250.00	4,250.00	820.29	81%
	375 Internet Expenses	1,191.42	11,755.72	12,000.00	12,000.00	244.28	98%
	376 Web Page - Upgrade/Maint	0.00	1,879.12	1,500.00	1,500.00	-379.12	125%
	379 Utilities - Electric Mission	117.44	1,152.25	1,500.00	1,500.00	347.75	77%
	380 Utilities - Alarm Service	55.00	550.00	850.00	850.00	300.00	65%
	381 Utilities - Electric	9,707.26	106,146.31	125,000.00	125,000.00	18,853.69	85%
	382 Utilities - Propane	0.00	393.17	150.00	150.00	-243.17	262%
	383 Utilities - Trash	59.65	657.95	1,000.00	1,000.00	342.05	66%
	384 Utilities - Water/Sewer	111.12	1,016.13	3,500.00	3,500.00	2,483.87	29%
	385 Dues and Subscriptions	0.00	3,178.48	5,000.00	5,000.00	1,821.52	64%
	386 Education and Training	244.69	1,026.48	2,500.00	2,500.00	1,473.52	41%
	393 Advertising and Public Notices	0.00	169.51	1,000.00	1,000.00	830.49	17%
	394 LAFCO Allocations	0.00	2,053.86	2,500.00	2,500.00	446.14	82%
	395 Community Outreach	0.00	254.60	1,000.00	1,000.00	745.40	25%
	396 Utilities - SoCal Gas	18.26	206.98	500.00	500.00	293.02	41%
	410 Office Supplies	0.00	448.59	2,000.00	2,000.00	1,551.41	22%
	432 Utility Rate Design Study	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
	459 SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
	465 Cell phones, Radios and Pagers	396.85	1,971.90	2,400.00	2,400.00	428.10	82%
	475 Computer Supplies & Upgrades	1,429.50	2,451.25	1,000.00	1,000.00	-1,451.25	245%
	485 Fuel Expense	333.74	7,264.37	6,000.00	6,000.00	-1,264.37	121%
	490 Small Tools & Equipment	0.00	0.00	4,000.00	4,000.00	4,000.00	0%
	495 Uniform Expense	1,513.05	1,731.04	1,500.00	1,500.00	-231.04	115%
	500 Capital Outlay	44,803.38	44,803.38	0.00	48,000.00	3,196.62	93%
	545 Sewer System Mgmt Plan (SSMP)	0.00	24,950.00	15,000.00	25,000.00	50.00	100%
	546 Master Plans	0.00	10,956.25	65,000.00	65,000.00	54,043.75	17%
	560 Sewer Line Repairs	0.00	0.00	50,000.00	50,000.00	50,000.00	0%
	580 Mission Gardens Lift Station	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
	582 WWTP Plant Maintenance	280.00	90,218.07	60,000.00	132,745.00	42,526.93	68%
	583 WWTF Drying Pond Maintenance	0.00	35,758.41	25,000.00	25,000.00	-10,758.41	143%
	584 WWTP Perc Ponds	7,650.00	30,900.00	0.00	44,100.00	13,200.00	70%
	585 Sludge Removal Project	0.00	17,550.00	25,000.00	384,719.20	367,169.20	5%
	587 WWTF Final Design/Construction	13,860.65	350,802.56	150,000.00	255,507.10	-95,295.46	137%
	588 WWTF Construction	13,390.15	21,417.40	0.00	702,201.80	680,784.40	3%
	651 Regulatory Compliance	0.00	41,270.02	80,000.00	80,000.00	38,729.98	52%
	705 Waste Discharge Fees/Permits	0.00	37,752.50	45,000.00	114,300.00	76,547.50	33%
	715 Licenses, Permits and Fees	0.00	2,055.55	6,000.00	6,000.00	3,944.45	34%
	805 Refundable Water/Sewer/Hydrant	0.00	0.00	100.00	100.00	100.00	0%
	908 Cash Over/Cash Short	0.00	-0.94	100.00	100.00	100.94	-1%
	925 Bank Fees	45.00	205.50	100.00	100.00	-105.50	206%
	940 Bank Service Charges	0.00	0.00	100.00	100.00	100.00	0%
	949 Lease agreements	990.00	10,890.00	18,000.00	18,000.00	7,110.00	61%
	950 WWTF Exp MBR	0.00	0.00	500,000.00	500,000.00	500,000.00	0%
	960 Property Tax Expense	0.00	0.00	150.00	150.00	150.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
963	Collection System Projects	0.00	21,586.75	100,000.00	129,300.00	107,713.25	17%
964	Septic to Sewer Project	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
970	WWTF Long Term Maintenance	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
971	Loan Principal Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0%
972	Loan Interest Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0%
990	Retirement/Health Ins Liability	0.00	11,889.38	40,000.00	40,000.00	28,110.62	30%
	Account Total:	149,238.03	1,483,686.87	2,515,776.00	3,970,811.10	2,487,124.23	37%
	Account Group Total:	149,238.03	1,483,686.87	2,515,776.00	3,970,811.10	2,487,124.23	37%
	Fund Total:	149,238.03	1,483,686.87	2,515,776.00	3,970,811.10	2,487,124.23	37%
50 WATER DEPARTMENT							
65000 Water							
65000 Water							
105	Salaries and Wages	32,909.29	244,323.89	221,238.00	221,238.00	-23,085.89	110%
111	BOD Stipend	0.00	1,467.00	2,064.00	2,064.00	597.00	71%
120	Workers' Compensation	0.00	5,948.83	8,500.00	8,500.00	2,551.17	70%
121	Physicals	0.00	145.00	150.00	150.00	5.00	97%
135	Payroll Tax - FICA/SS	0.00	73.23	1,179.00	1,179.00	1,105.77	6%
140	Payroll Tax - Medicare	474.92	3,473.86	4,302.00	4,302.00	828.14	81%
150	Payroll Tax - SDI	0.00	0.00	250.00	250.00	250.00	0%
155	Payroll Tax - SUI	20.14	957.13	1,206.00	1,206.00	248.87	79%
160	Payroll Tax - ETT	0.56	26.55	237.00	237.00	210.45	11%
205	Insurance - Health	4,162.36	44,787.71	25,208.00	25,208.00	-19,579.71	178%
208	FSA Claims Expense	60.00	323.53	0.00	0.00	-323.53	0%
210	Insurance - Dental	236.81	2,099.13	881.00	881.00	-1,218.13	238%
215	Insurance - Vision	24.30	237.72	152.00	152.00	-85.72	156%
225	Retirement - PERS Expense	3,127.46	24,664.30	24,168.00	24,168.00	-496.30	102%
230	457 ER Contribution Benefit	166.20	3,176.58	2,104.00	2,104.00	-1,072.58	151%
305	Operations & Maintenance	547.20	4,437.28	8,000.00	8,000.00	3,562.72	55%
310	Phone & Fax Expense	0.00	312.29	1,200.00	1,200.00	887.71	26%
315	Postage, Shipping & Freight	389.08	608.64	425.00	425.00	-183.64	143%
319	Legal: P.R.A.s - Professional Svcs	0.00	134.50	500.00	500.00	365.50	27%
320	Printing & Reproduction	0.00	0.00	500.00	500.00	500.00	0%
321	IT Services - Professional Svcs	1,330.51	13,859.97	14,000.00	14,000.00	140.03	99%
323	Auditor - Professional Svcs	0.00	5,800.00	4,300.00	4,300.00	-1,500.00	135%
324	GSA-GSP - Professional Svcs	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
325	Accounting - Professional Svcs	0.00	12,703.26	4,500.00	4,500.00	-8,203.26	282%
326	Engineering - Professional Svcs	2,310.25	36,605.76	35,000.00	35,000.00	-1,605.76	105%
327	Legal: General - Professional Svcs	338.07	12,017.42	25,000.00	25,000.00	12,982.58	48%
328	Insurance - Prop & Liability	0.00	34,472.93	26,000.00	26,000.00	-8,472.93	133%
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	0%
330	Contract Labor	0.00	625.00	5,000.00	5,000.00	4,375.00	13%
331	Legal: SMEA - Professional Svcs	0.00	216.12	3,500.00	3,500.00	3,283.88	6%
332	Legal: Steinbeck & Water -	1,847.30	84,784.37	25,000.00	25,000.00	-59,784.37	339%
333	Legal: HR - Professional Svcs	411.08	3,201.96	8,000.00	8,000.00	4,798.04	40%
334	Maintenance Agreements	0.00	7,856.99	6,500.00	6,500.00	-1,356.99	121%
335	Meals	0.00	0.00	100.00	100.00	100.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
340	Meetings and Conferences	359.63	359.63	1,000.00	1,000.00	640.37	36%
341	Space Rental	60.00	934.00	1,500.00	1,500.00	566.00	62%
345	Mileage Expense Reimbursement	0.00	98.45	250.00	250.00	151.55	39%
348	Safety Equipment and Supplies	378.21	2,803.98	1,500.00	1,500.00	-1,303.98	187%
350	Repairs & Maint - Computers	0.00	76.11	1,500.00	1,500.00	1,423.89	5%
351	Repairs & Maint - Equip	0.00	13,024.15	5,000.00	5,000.00	-8,024.15	260%
352	Repairs & Maint - Structures	17.66	17.66	2,000.00	2,000.00	1,982.34	1%
353	Repairs & Maint - Infrastructure	1,292.28	32,161.38	50,000.00	50,000.00	17,838.62	64%
354	Repairs & Maint - Vehicles	15.32	4,423.73	4,500.00	4,500.00	76.27	98%
356	Testing & Supplies - Well #3	18.00	2,129.47	3,500.00	3,500.00	1,370.53	61%
357	Testing & Supplies - Well #4	18.00	4,192.50	3,500.00	3,500.00	-692.50	120%
358	Testing & Supplies - SLT Well	0.00	2,711.47	5,000.00	5,000.00	2,288.53	54%
359	Testing & Supplies - Other	531.00	8,143.22	6,000.00	6,000.00	-2,143.22	136%
361	Contract Operations	0.00	41,627.88	80,000.00	80,000.00	38,372.12	52%
362	Cross-Connection Control Svcs.	0.00	2,057.65	1,500.00	1,500.00	-557.65	137%
374	CSD Utilities - Billing Services	0.00	3,429.82	4,000.00	4,000.00	570.18	86%
375	Internet Expenses	3,259.00	27,633.68	14,000.00	14,000.00	-13,633.68	197%
376	Web Page - Upgrade/Maint	0.00	2,450.46	1,500.00	1,500.00	-950.46	163%
380	Utilities - Alarm Service	55.00	550.00	1,000.00	1,000.00	450.00	55%
381	Utilities - Electric	5,907.51	70,048.36	75,000.00	75,000.00	4,951.64	93%
382	Utilities - Propane	0.00	592.83	1,000.00	1,000.00	407.17	59%
383	Utilities - Trash	59.66	658.05	600.00	600.00	-58.05	110%
384	Utilities - Water/Sewer	205.36	2,361.10	2,000.00	2,000.00	-361.10	118%
385	Dues and Subscriptions	821.00	4,840.40	6,500.00	6,500.00	1,659.60	74%
386	Education and Training	489.70	1,134.08	5,000.00	5,000.00	3,865.92	23%
393	Advertising and Public Notices	0.00	242.15	1,000.00	1,000.00	757.85	24%
394	LAFCO Allocations	0.00	2,053.86	1,800.00	1,800.00	-253.86	114%
395	Community Outreach	0.00	255.60	1,200.00	1,200.00	944.40	21%
396	Utilities - SoCal Gas	44.44	1,006.32	1,000.00	1,000.00	-6.32	101%
405	Software	0.00	7,022.20	0.00	0.00	-7,022.20	0%
410	Office Supplies	0.00	452.80	1,000.00	1,000.00	547.20	45%
465	Cell phones, Radios and Pagers	396.90	1,971.50	2,250.00	2,250.00	278.50	88%
475	Computer Supplies & Upgrades	1,430.59	2,544.21	2,500.00	2,500.00	-44.21	102%
481	Chemicals- Well #3	0.00	2,554.28	4,000.00	4,000.00	1,445.72	64%
482	Chemicals- Well #4	0.00	2,672.44	5,000.00	5,000.00	2,327.56	53%
483	Chemicals- SLT Well	0.00	825.33	3,000.00	3,000.00	2,174.67	28%
485	Fuel Expense	333.77	2,413.05	5,000.00	5,000.00	2,586.95	48%
490	Small Tools & Equipment	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
495	Uniform Expense	1,513.04	1,731.04	1,500.00	1,500.00	-231.04	115%
516	Water Projects Well 3	0.00	12,240.39	0.00	26,000.00	13,759.61	47%
517	Water Projects Well 4	0.00	6,272.50	0.00	0.00	-6,272.50	0%
518	Water Projects SLT Well	0.00	6,096.09	0.00	0.00	-6,096.09	0%
520	Water Main Valves Replacement	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
525	Water Meter Replacement	0.00	11,949.39	20,000.00	20,000.00	8,050.61	60%
535	Water Lines Repairs	0.00	130,017.63	0.00	0.00	-130,017.63	0%
546	Master Plans	0.00	4,604.50	65,000.00	65,000.00	60,395.50	7%
587	WWTF Final Design/Construction	0.00	0.00	0.00	142,797.90	142,797.90	0%
605	USDA Loan Payment	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
651	Regulatory Compliance	0.00	12,688.69	60,000.00	60,000.00	47,311.31	21%
705	Waste Discharge Fees/Permits	0.00	3,373.32	0.00	0.00	-3,373.32	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
715	Licenses, Permits and Fees	0.00	3,482.50	7,000.00	7,000.00	3,517.50	50%
805	Refundable Water/Sewer/Hydrant	0.00	0.00	100.00	100.00	100.00	0%
925	Bank Fees	45.00	202.50	100.00	100.00	-102.50	203%
930	Interest Fees	0.00	42,323.78	60,000.00	60,000.00	17,676.22	71%
940	Bank Service Charges	0.00	0.00	100.00	100.00	100.00	0%
949	Lease agreements	990.00	10,890.00	12,000.00	12,000.00	1,110.00	91%
961	SLT Tank and Booster Pump Project	0.00	351.68	0.00	228,174.00	227,822.32	0%
962	0.65 MG Tank	5,199.25	24,694.43	0.00	24,979.00	284.57	99%
966	Reimbursable Engineering	0.00	2,410.00	0.00	0.00	-2,410.00	0%
990	Retirement/Health Ins Liability	0.00	12,395.90	36,125.00	36,125.00	23,729.10	34%
	Account Total:	71,795.85	1,087,539.09	1,099,289.00	1,521,239.90	433,700.81	71%
	Account Group Total:	71,795.85	1,087,539.09	1,099,289.00	1,521,239.90	433,700.81	71%
	Fund Total:	71,795.85	1,087,539.09	1,099,289.00	1,521,239.90	433,700.81	71%
60 SOLID WASTE DEPARTMENT							
66000 SOLID WASTE							
66000 SOLID WASTE							
105	Salaries and Wages	1,773.37	13,689.34	13,500.00	13,500.00	-189.34	101%
111	BOD Stipend	0.00	59.00	144.00	144.00	85.00	41%
120	Workers' Compensation	0.00	84.69	100.00	100.00	15.31	85%
121	Physicals	0.00	0.00	50.00	50.00	50.00	0%
135	Payroll Tax - FICA/SS	0.00	2.76	55.00	55.00	52.24	5%
140	Payroll Tax - Medicare	25.50	194.02	285.00	285.00	90.98	68%
155	Payroll Tax - SUI	2.52	44.53	75.00	75.00	30.47	59%
160	Payroll Tax - ETT	0.06	1.14	21.00	21.00	19.86	5%
205	Insurance - Health	200.73	2,208.30	2,954.00	2,954.00	745.70	75%
208	FSA Claims Expense	3.00	23.02	0.00	0.00	-23.02	0%
210	Insurance - Dental	13.91	116.97	125.00	125.00	8.03	94%
215	Insurance - Vision	0.91	9.53	20.00	20.00	10.47	48%
225	Retirement - PERS Expense	213.51	1,755.85	2,144.00	2,144.00	388.15	82%
230	457 ER Contribution Benefit	6.00	253.10	400.00	400.00	146.90	63%
305	Operations & Maintenance	19.46	95.23	1,500.00	1,500.00	1,404.77	6%
310	Phone & Fax Expense	0.00	29.43	500.00	500.00	470.57	6%
315	Postage, Shipping & Freight	0.21	7.29	75.00	75.00	67.71	10%
319	Legal: P.R.A.s - Professional Svcs	0.00	0.00	50.00	50.00	50.00	0%
320	Printing & Reproduction	0.00	0.00	50.00	50.00	50.00	0%
321	IT Services - Professional Svcs	63.79	683.59	1,500.00	1,500.00	816.41	46%
323	Auditor - Professional Svcs	0.00	290.00	800.00	800.00	510.00	36%
325	Accounting - Professional Svcs	0.00	644.79	500.00	500.00	-144.79	129%
327	Legal: General - Professional Svcs	616.83	2,363.12	4,000.00	4,000.00	1,636.88	59%
328	Insurance - Prop & Liability	0.00	1,808.51	2,500.00	2,500.00	691.49	72%
329	New Hire Screening	0.00	0.00	50.00	50.00	50.00	0%
331	Legal: SMEA - Professional Svcs	0.00	0.00	500.00	500.00	500.00	0%
333	Legal: HR - Professional Svcs	0.00	156.24	500.00	500.00	343.76	31%
334	Maintenance Agreements	0.00	183.65	1,600.00	1,600.00	1,416.35	11%
341	Space Rental	3.00	49.50	150.00	150.00	100.50	33%
345	Mileage Expense Reimbursement	0.00	0.00	50.00	50.00	50.00	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
348	Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	0%
350	Repairs & Maint - Computers	0.00	0.00	200.00	200.00	200.00	0%
351	Repairs & Maint - Equip	0.00	7,697.24	250.00	250.00	-7,447.24	3079%
352	Repairs & Maint - Structures	0.00	0.00	100.00	100.00	100.00	0%
353	Repairs & Maint - Infrastructure	0.00	6,417.81	2,000.00	2,000.00	-4,417.81	321%
354	Repairs & Maint - Vehicles	0.00	0.00	150.00	150.00	150.00	0%
375	Internet Expenses	75.32	842.04	600.00	600.00	-242.04	140%
376	Web Page - Upgrade/Maint	0.00	158.22	150.00	150.00	-8.22	105%
385	Dues and Subscriptions	0.00	187.82	550.00	550.00	362.18	34%
386	Education and Training	0.00	15.20	200.00	200.00	184.80	8%
393	Advertising and Public Notices	0.00	127.95	150.00	150.00	22.05	85%
394	LAFCO Allocations	0.00	2,053.85	1,800.00	1,800.00	-253.85	114%
395	Community Outreach	0.00	335.60	250.00	250.00	-85.60	134%
410	Office Supplies	0.00	30.41	50.00	50.00	19.59	61%
465	Cell phones, Radios and Pagers	44.12	214.60	275.00	275.00	60.40	78%
475	Computer Supplies & Upgrades	156.30	173.64	150.00	150.00	-23.64	116%
485	Fuel Expense	0.00	0.00	100.00	100.00	100.00	0%
490	Small Tools & Equipment	0.00	0.00	100.00	100.00	100.00	0%
495	Uniform Expense	148.67	148.67	150.00	150.00	1.33	99%
940	Bank Service Charges	0.00	0.00	25.00	25.00	25.00	0%
949	Lease agreements	110.00	1,210.00	1,325.00	1,325.00	115.00	91%
990	Retirement/Health Ins Liability	0.00	84.42	650.00	650.00	565.58	13%
	Account Total:	3,477.21	44,451.07	43,923.00	43,923.00	-528.07	101%
	Account Group Total:	3,477.21	44,451.07	43,923.00	43,923.00	-528.07	101%
	Fund Total:	3,477.21	44,451.07	43,923.00	43,923.00	-528.07	101%
	Grand Total:	277,347.67	3,333,680.08	4,571,417.00	6,548,893.00	3,215,212.92	51%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 5/26

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10205 OPERATING CASH - 5 STAR	174,746.24	161,038.56	36.28	0.00	47,709.36	288,111.72
10215 OP CASH MMKT - 5 STAR	256,336.31	677.79	0.00	0.00	0.00	257,014.10
10255 PAYROLL - 5 STAR	6,330.39	0.00	38,464.21	0.00	38,464.21	6,330.39
10345 OPERATIONAL RESERVE - 5	109,692.28	355.82	0.00	0.00	0.00	110,048.10
10355 CAPITAL RESERVE - 5 STAR	250,558.17	820.65	0.00	0.00	0.00	251,378.82
Total Fund	797,663.39	162,892.82	38,500.49		86,173.57	912,883.13
30 STREET LIGHTING DEPARTMENT						
10205 OPERATING CASH - 5 STAR	233,234.25	46,995.63	0.00	0.00	7,082.02	273,147.86
10215 OP CASH MMKT - 5 STAR	264,686.08	699.86	0.00	0.00	0.00	265,385.94
10255 PAYROLL - 5 STAR	384.40	0.00	2,347.47	0.00	2,347.47	384.40
10345 OPERATIONAL RESERVE - 5	65,387.20	212.11	0.00	0.00	0.00	65,599.31
10355 CAPITAL RESERVE - 5 STAR	49,124.43	160.90	0.00	0.00	0.00	49,285.33
10459 CAMBRIDGE INV- LIGHT RESV	173,193.74	13.12	0.00	302.15	0.00	172,904.71
10460 CAMBRIDGE INV- LIGHT CAP	403,075.69	3,966.08	0.00	171.75	0.00	406,870.02
Total Fund	1,189,085.79	52,047.70	2,347.47	473.90	9,429.49	1,233,577.57
40 WASTEWATER DEPARTMENT						
10000 CASH DRAWER	250.00	0.00	0.00	0.00	0.00	250.00
10205 OPERATING CASH - 5 STAR	612,701.54	638,253.46	15,744.78	108.36	663,660.00	602,931.42
10215 OP CASH MMKT - 5 STAR	865,900.59	3,645.99	513,000.00	0.00	0.00	1,382,546.58
10255 PAYROLL - 5 STAR	3,176.45	0.00	36,989.83	0.00	36,989.83	3,176.45
10265 LONG TERM MAINT. - 5 STAR	11,021.67	35.75	0.00	0.00	0.00	11,057.42
10345 OPERATIONAL RESERVE - 5	357,274.94	1,158.96	0.00	0.00	0.00	358,433.90
10355 CAPITAL RESERVE - 5 STAR	337,941.33	1,056.88	0.00	0.00	15,263.75	323,734.46
10451 CALTRUST	743,311.79	2,364.67	0.00	0.00	0.00	745,676.46
10457 CAMBRIDGE INV- WW CAPITAL	346,292.56	5,360.80	0.00	0.00	0.00	351,653.36
10458 CAMBRIDGE INV- WW LT MAINT	970,669.50	5.76	0.00	4,212.02	0.00	966,463.24
Total Fund	4,248,540.37	651,882.27	565,734.61	4,320.38	715,913.58	4,745,923.29
50 WATER DEPARTMENT						
10000 CASH DRAWER	250.00	0.00	0.00	0.00	0.00	250.00
10150 Cash in SLO County	19,987.35	0.00	0.00	0.00	0.00	19,987.35
10205 OPERATING CASH - 5 STAR	415,454.95	88,806.82	40.12	2,666.60	211,575.54	290,059.75
10215 OP CASH MMKT - 5 STAR	-32,763.07	264.41	132,763.07	0.00	0.00	100,264.41
10255 PAYROLL - 5 STAR	3,303.71	0.00	41,122.04	0.00	41,122.04	3,303.71
10345 OPERATIONAL RESERVE - 5	96,066.73	311.63	0.00	0.00	0.00	96,378.36
10355 CAPITAL RESERVE - 5 STAR	65,043.32	213.04	0.00	0.00	0.00	65,256.36
10405 USDA RESERVE - 5 STAR	75,159.60	243.81	0.00	0.00	0.00	75,403.41
10456 CAMBRIDGE INV- W CAPITAL	173,193.74	13.12	0.00	302.15	0.00	172,904.71
Total Fund	815,696.33	89,852.83	173,925.23	2,968.75	252,697.58	823,808.06
60 SOLID WASTE DEPARTMENT						
10205 OPERATING CASH - 5 STAR	48,258.42	4,616.49	0.00	0.00	3,477.21	49,397.70
10215 OP CASH MMKT - 5 STAR	47,203.02	124.81	0.00	0.00	0.00	47,327.83
10255 PAYROLL - 5 STAR	188.96	0.00	2,236.51	0.00	2,236.51	188.96
10345 OPERATIONAL RESERVE - 5	78,162.31	253.55	0.00	0.00	0.00	78,415.86
10355 CAPITAL RESERVE - 5 STAR	24,643.44	80.72	0.00	0.00	0.00	24,724.16
Total Fund	198,456.15	5,075.57	2,236.51		5,713.72	200,054.51

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
71 PAYROLL CLEARING FUND						
10255 PAYROLL - 5 STAR	30.54	0.00	121,160.06	120,944.70	0.00	245.90
73 CLAIMS CLEARING FUND						
10200 *OPERATING CASH - PREMIER	53.17	0.00	0.00	0.00	0.00	53.17
10205 OPERATING CASH - 5 STAR	23,602.60	0.00	166,023.57	135,737.60	0.00	53,888.57
Total Fund	23,655.77		166,023.57	135,737.60		53,941.74
Totals	7,273,128.34	961,751.19	1,069,927.94	264,445.33	1,069,927.94	7,970,434.20

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

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

SAN MIGUEL CSD Investment Portfolio Report - MONTHLY

5/31/2026



	SECURITY	TYPE	PRICE	RATE	AMOUNT	YIELDS AVG YIELD	ANNUAL CASH FLOW	MATURITY DATE	FDIC CERT #	SETTLE DATE	MARKET VALUE AS OF REPORT	PORTFOLIO %	
Lighting - Capital	Fidelity Govt MMKT	CASH	\$ 1.00	3.32%	\$ 19,942.87	3.32%	\$ 662.10				\$ 19,942.87	1.0%	
	Insured Bank MMKT	CASH	\$ 1.00	0.02%	\$ 0.15	0.02%	\$ -				\$ 0.15	0.0%	
	JP Morgan Chase NA	CD	\$ 99.77	4.25%	\$ 185,000.00	4.30%	\$ 7,862.50	5/20/2030	N/A	5/20/2025	\$ 185,259.00	8.9%	
	BMW Bank NA	CD	\$ 100.00	4.60%	\$ 200,000.00	4.60%	\$ 9,200.00	3/10/2028	35141	3/10/2028	\$ 201,668.00	9.6%	
	total:										\$ 406,870.02		
Lighting- Reserve	Fidelity Govt MMKT	CASH	\$ 1.00	3.32%	\$ 7,772.61	3.32%	\$ 258.05				\$ 7,772.61	0.4%	
	Insured Bank MMKT	CASH	\$ 1.00	0.02%	\$ 0.10	0.02%	\$ -				\$ 0.10	0.0%	
	Morgan Stanley Bank NA	CD	\$ 100.00	4.25%	\$ 165,000.00	4.25%	\$ 7,012.50	3/27/2030	N/A	3/27/2025	\$ 165,132.00	7.9%	
	total:										\$ 172,904.71		
Wastewater- LT Mnt	Fidelity Govt MMKT	CASH	\$ 1.00	3.32%	\$ 8,013.04	3.32%	\$ 266.03				\$ 8,013.04	0.4%	
	Insured Bank MMKT	CASH	\$ 1.00	0.02%	\$ 0.20	0.02%	\$ -				\$ 0.20	0.0%	
	State Bank of India NY	CD	\$ 100.00	3.75%	\$ 114,000.00	3.75%	\$ 4,275.00	9/30/2030	33682	9/26/2025	\$ 111,879.60	5.5%	
	FNMA	AGCY	\$ 99.55	4.375%	\$ 205,000.00	4.48%	\$ 8,968.75	8/6/2029	N/A	8/6/2024	\$ 204,866.75	9.9%	
	AMEX Bank	CD	\$ 100.00	4.10%	\$ 224,000.00	4.10%	\$ 9,184.00	4/30/2030	N/A	4/30/2025	\$ 223,070.40	10.8%	
	GOOGLE (AA2/AA+)	CORP	\$ 100.44	4.10%	\$ 200,000.00	4.00%	\$ 8,200.00	2/15/2031	N/A	2/13/2026	\$ 197,312.00	9.6%	
	JP Mogan Chase Bank	CD	\$ 100.00	4.00%	\$ 225,000.00	4.00%	\$ 9,000.00	2/20/2031	628	2/20/2026	\$ 221,321.25	10.8%	
	total:										\$ 966,463.24		
Wastewater - Capital	Fidelity Govt MMKT	CASH	\$ 1.00	3.32%	\$ 13,353.94	3.32%	\$ 443.35				\$ 13,353.94	0.6%	
	Insured Bank MMKT	CASH	\$ 1.00	0.02%	\$ 0.10	0.02%	\$ -				\$ 0.10	0.0%	
	FHLMC	AGCY	\$ 99.77	4.25%	\$ 230,000.00	4.30%	\$ 9,775.00	5/20/2030	N/A	5/20/2025	\$ 230,322.00	11.1%	
	Morgan Stanley Bank NA	CD	\$ 100.00	4.60%	\$ 108,000.00	4.60%	\$ 4,968.00	6/6/2030	32292	6/6/2025	\$ 107,977.32	5.2%	
	total:										\$ 351,653.36		
Water - Capital	Fidelity Govt MMKT	CASH	\$ 1.00	3.32%	\$ 7,772.61	3.32%	\$ 258.05				\$ 7,772.61	0.4%	
	Insured Bank MMKT	CASH	\$ 1.00	0.02%	\$ 0.10	2.00%	\$ -				\$ 0.10	0.0%	
	Morgan Stanley Private Bk	CD	\$ 100.00	4.25%	\$ 165,000.00	4.25%	\$ 7,012.50	3/27/2030	N/A	3/27/2025	\$ 165,132.00	7.9%	
	total:										\$ 172,904.71		
Total & Average:					\$ 2,077,855.72	4.20%	\$ 87,345.83					\$ 2,070,796.04	100%

DISCLOSURE:

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

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

11/28/2026

Kelly Dodds, General Manager SMCSD

Michelle Hido, Financial Officer SMCSD

Board of Directors Staff Report

June 25, 2026

AGENDA ITEM: 9.2

SUBJECT: 2026 California Special Districts Association (CSDA) Board of Director Election .
(Discuss and provide direction to General Manager by consensus) (Pg. 165-172)

SUGGESTED ACTION: Review candidates and vote to elect no more than one (1) candidate by Board consensus and authorize the General Manager to vote electronically on behalf of the District.

DISCUSSION:

San Miguel Community Services District is a member of the California Special Districts Association (CSDA) the District uses CSDA for training, certifications, and advocacy at the State level. Seat C in the Coastal Network is up for election for a three-year term 2027-2029.

The following candidates are running for Seat C:

- Vincent Ferrante, Commissioner, Moss Landing Harbor District (Incumbent)
- Maisha Cole Perri, Board President, Blanchard Santa Paula Library District
- Jacquelyn McMillan, Board Member, Calleguas Municipal Water District
- Scott Meckstroth, General Manager, Ojai Valley Sanitary District

The official candidate information and statements submitted by each candidate are attached for your review.

The Board, through consensus, should select a candidate and authorize the General Manager to cast an electronic vote for seat C on behalf of the District. Alternatively, the Board through consensus, or if consensus can not be reached on a candidate, direct that the General Manager to not cast a vote for either candidate.

If the Board elects to vote for a candidate then the vote needs to be entered no later than July 24th, 2026, through the CSDA portal.

FISCAL IMPACT:

There is no additional cost to the District to vote in this CSDA election.

PREPARED BY: Kelly Dodds



As a Board Member for California Special District Association for the past several years, I have committed my efforts to efficiently serve the needs of our Independent Special Districts in Coastal Network 5 and also all Special Districts throughout California.

To *advance* our interests, I also served on all CSDA Committees as either Chairman or Vice- Chairman, two terms as the Board Secretary, Vice-President and

in 2017 I had the honor to serve as CSOA President, elected by the CSDA Board of Directors. I have had the opportunity to visit all the Chapters in Coastal Network 5 while serving on the CSDA Board, either in person or on Zoom.

During my time on the CSDA Board, I have seen membership increase; our professional development has added more conferences and various other educational items and also increased attendees at our State Conferences. Our Advocacy/Legislative Department has been able to follow more bills in the State Legislature. Much of this is with the approval of the CSDA Board.

Additionally, I was appointed to the CSDA National Liaison and attended Special District Conferences in Florida, Utah, Colorado, and Oregon in order to create a networking with other States. This has encouraged other states' Special Districts to attend our conferences and provide opportunities to share knowledge, lobbying techniques utilized by other Special Districts, and building to a stronger coalition of Special Districts throughout the United States of America.

Will you please assist me in continuing to serve as your CSDA Director in Coastal Network 5.

Sincerely,
Jim Janta



2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Vincent C. Ferrante

District/Company: Mosslanding Harbor

Title: Commissioner

Elected/Appointed/Staff: Elected

Length of Service with District: 24 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I currently serve on the Member Service and the Education Development Committees.

In past years I have served on every committee that is offered by CSDA. I also have completed all four modules in the Governance Academy.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

None

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

I serve as the representative for the Moss Landing Harbor board on the Monterey County Special Districts Association Chapter

4. List your involvement in civic and/or non-profit organization:

My involvement is as follows: Japanese-Sister City organization, Sons of Italy, Friends of Isola del Femena, American Legion Post 31, hospital volunteer

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Candidate Statement – Maisha Cole Perri

I am proud to serve as President of the Blanchard Community Library for the second year in a row. I am seeking the opportunity to represent the Coastal Network on the CSDA Board of Directors.

Special districts are where government meets real life. We deliver essential services, steward public trust, and respond directly to the needs of our communities. I am running because I believe CSDA must continue to strengthen its voice, sharpen its advocacy, and support districts navigating increasing financial and operational pressures.

In my role as Board President, I have led strategic planning efforts, supported community-driven initiatives, and prioritized transparency and accountability. I understand firsthand the challenges districts face, from funding constraints to growing service demands, and I bring a practical, solutions-oriented approach to governance.

My background in entertainment, non-profit leadership and entrepreneurship has trained me to manage complexity, align stakeholders, and deliver results under pressure. I approach leadership with clarity, organization, and a strong sense of responsibility to the communities we serve.

I am particularly passionate about advancing legislative advocacy, ensuring equitable access to services, and helping districts remain resilient and forward-thinking in a rapidly changing environment.

I am fully prepared to meet the commitments of Board service and to actively contribute to CSDA's mission at the statewide level.

I would be honored to earn your support and to serve as a strong, thoughtful voice for special districts across the Coastal Network.



2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Maisha Cole Perri

District/Company: Blanchard/Santa Paula Library District

Title: Board President / Trustee

Elected/Appointed/Staff: Elected

Length of Service with District: Three years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

California Garden Clubs, Inc.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

Blanchard/Santa Paula Library District

4. List your involvement in civic and/or non-profit organization:

President, Santa Paula Society of Arts

Founder, Santa Paula Community Garden

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Jacque McMillan retired after serving 31 years as a Principal Government and Regional Affairs Representative for the Metropolitan Water District of Southern California, the nation's largest water purveyor. She worked extensively with businesses, community leaders, and elected officials to ensure that 19 million residents continue to have a safe, reliable, and low-cost supply of drinking water. She has served as an officer, committee chair, or active member for over thirty years, representing agricultural, business, and advocacy entities in east Ventura County, Los Angeles, Santa Monica, and Beverly Hills. Jacque assisted these groups in developing policy positions on water that would enrich the region's business climate and quality of life for its residents. From 2003 to 2019, she also served as a Board Director for the Santa Clarita Valley Water Agency.

She began her career in Metropolitan's real estate section, acquiring property for Diamond Valley Lake. Prior to joining Metropolitan, Jacque worked for three petroleum companies, managing 15 oil fields and acquiring oil, gas, and coal rights in over nine states and seventy-nine counties.

Jacque serves on the Metropolitan Water District of Southern California Board of Directors and the following Committees: Vice Chair of Legal and Claims and a member of Community and Workplace Culture; Engineering, Operations and Technology; Finance, Affordability, Asset Management and Efficiency; Organization, Personnel and Effectiveness; One Water and Adaptation; Subcommittee on Imported Water; CAMP4W; Ag and Tribal Partnership, and an alternate on the Executive Committee. She also serves on the board of the Delta Conveyance, Design and Construction Authority and Chairs the Delta Conveyance Finance Board.

Director McMillan has a Master's in Business from California State University, Northridge, and a Bachelor's from the University of Houston. She is also a graduate of the Oxnard Leadership, Valley Leadership Institute, and Leadership LA programs.



2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Jacquelyn "Jacque" McMillan

District/Company: Calleguas Municipal Water District

Title: Board of Director

Elected/Appointed/Staff: Elected

Length of Service with District: 4 years with CMWD and 31 years with Metropolitan Water District of Southern CA

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

34 conferences, events and workshops (list attached)

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

ACWA (Region 8 board & Ag Cmt), Metropolitan Water District of Southern California (Board and 16 Cmts),

Delta Conveyance Design & Construction Authority (Board), Delta Conveyance Finance Cmt (Chair),

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

Ventura County Special District Association.

4. List your involvement in civic and/or non-profit organization:

Ventura County Women in Ag, West Ventura County Business Association, Association of Water Agencies of Ventura County, Simi Valley Chamber of Commerce, Food Share, League of Women Voters

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**
(Candidate Statement Attached)



2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Scott Meckstroth

District/Company: Ojai Valley Sanitary Distrit

Title: General Manager

Elected/Appointed/Staff: Appointed

Length of Service with District: 18 Months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Yes; I regularly attend the bimonthly Ventura County Chapter of CSDA. I attended the 2025 CSDA GM summit.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

American Public Works Association (APWA) Ventura County Chapter Executive Board 2009-2020. Represented the Chapter as President at 2019 PWX in Seattle and as VP at the 2018 national convention in Kansas City.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

I have attended and presented at Ventura LAFCo, Ventura County Board of Supervisors, City councils for Camarillo, Ventura, and Thousand Oaks, representing Special Districts, the APWA, agencies and businesses.

4. List your involvement in civic and/or non-profit organization:

Ventura County Association of Water Agencies (AWA) Executive Board 2015-2020; AWA Annual Water Symposium co-chair since 2019 to present.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

**Board of Directors
Staff Report**

June 25, 2026

AGENDA ITEM: 9.3

SUBJECT: Approval of a rate increase from \$6.04 per HCF to \$6.35 per HCF for construction hydrant meter usage to be effective July 16th, 2026 by resolution (Pg. 173-175)

SUGGESTED ACTION: Approve a Board resolution approving a rate increase for construction hydrant meters to be effective July 16th, 2026

DISCUSSION:

Like many other public agencies, the District sometimes “rents out” the District’s fire hydrants to contractors for nearby construction projects. The District’s current rates are \$100 a month for the hydrant meter rental (not prorated) and \$6.04 for every hundred cubic feet (HCF) of water used. Based on the amount of time associated with each hydrant rental and taking into consideration the District’s operations and maintenance costs, District staff estimates that the current rental and usage rates for its hydrant rentals are insufficient to cover the District’s actual costs.

The proposed rental rate of \$100.00 (not prorated) and usage charges of \$6.35 per hundred cubic foot (HCF) covers District staff time to process the rental paperwork for each month, its costs to install and remove the meter, and the District’s costs associated with providing such water.

The \$750 deposit is to secure any potential damage to the meter by the contractor or nonpayment of the District’s fees.

These fees are consistent with the past fee schedule and the current usage rates as outlined in the current rate study for Non-Residential use.

This rate change will only affect individuals/contractors who rent construction hydrant meters. These rates will not affect any other commercial or residential users.

FISCAL IMPACT:

If approved, the cost for water sold through hydrant meters will increase to match the per unit cost of water sold to standard customers.

PREPARED BY: Kelly Dodds



RESOLUTION NO. 2026-__

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT
AMENDING THE DISTRICT'S FEES AND CHARGES FOR THE USE OF DISTRICT
WATER HYDRANTS**

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the San Miguel Community Services District ("District") hereby amends the District's fees and charges for the use of District water hydrants as set forth in Exhibit "A" attached hereto and incorporated herein by this reference. Effective July 16th, 2025.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this ____ day of ____ 2026

Kelly Dodds, General Manager

Ashley Sangster, Board President

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Christina M. Pritchard, Deputy General Counsel

Exhibit A

San Miguel Community Services District Water Hydrant Usage Fee and Charges

(Effective July 16th, 2026)

1. A hydrant meter deposit of \$750 will be required by the applicant. The deposit, less the rental and usage fees, is refundable if no damage to the meter occurred while in the possession of the applicant.
2. A monthly rental fee of the hydrant meter of \$100 will be required. This is a non-refundable fee and is a 1 month minimum that is not prorated.
3. The actual metered water use will be billed at \$6.35 per hundred cubic foot.