



Agenda

San Miguel Community Services District

Finance & Budget Committee Regular Meeting

TUESDAY, FEBRUARY 22, 2017 11:00 A.M

SMCSD Boardroom 1150 Mission St. San Miguel, CA 93451

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

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

Public Comment: When public attendance is over ten (10) persons, the following policies will go into effect: Any person wishing to address the Board or Standing Committee, please complete a "Request to Speak" form located at the podium in the boardroom in order to address the Board of Directors on any agenda item. Comments are limited to three minutes, unless you have registered with CSD Clerk prior to the meeting.

If you wish to speak on an item not on the agenda, you may do so under "Oral Communications." Any member of the public may address the Board of Directors on items on the Consent Calendar. Please complete a "Request to Speak" form as noted above and indicate which item number you wish to address.

Meeting Schedule: Regular Board of Director meetings are generally held on the fourth Thursday of each month at 7:00 P.M in the CSD boardroom. Agendas are posted on the CSD's website at: www.sanmiguelcsd.org

Agendas: Agenda packets are available for the public inspection 72 hours prior to the scheduled meeting at the Counter/ San Miguel CSD, Fire Station located at 1150 Mission St., San Miguel, during normal business hours. Any agenda-related writings or documents provided to a majority of the Board of Directors after distribution of the agenda packet are available for public inspection at the same time at the counter/ San Miguel CSD, Fire Station located at 1150 Mission St., San Miguel, during normal business hours.

- I. Call to Order- 11:00 A.M.
- II. Pledge of Allegiance
- III. Roll Call: Directors: Buckman_____ Reuck_____

IV. **Oral and Written Communications:** Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda. Speakers are limited to three minutes. Please complete a “Request to Speak” form and place in basket provided.

V. **AGENDA:**

- 1. **Review and Discuss Accounting Standard Operating Procedures.**

Staff Recommendation: Review and Discuss accounting standard operating procedures. No Action Required.

M_____ S_____

- 2. **Review and Discuss a Black Mountain Report of Monthly and YTD General Counsel Expenses.**

Staff Recommendation: Review and Discuss Monthly and YTD Report on General Counsel Expenses.

M_____ S_____

- 3. **Review and Discuss Committee input for FY 2017-18 and FY 2018-19 Budget Projections.**

Staff Recommendation: Review and Discuss FY 2017-18 and 2018-19 Budget Projections and provide added input for Citizens Budget Review Committee’s review and oversight responsibilities.

M_____ S_____

VI. **COMMITTEE COMMENTS:**

This section is intended as an opportunity for Committee 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.

VII. **ADJOURNMENT**

Time:_____

ATTEST:

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

I, Tamara Parent, Account Clerk/Operations Coordinator of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO district office on February 17, 2017.

Date: February 17, 2017

Tamara Parent

Tamara Parent, Account Clerk/Operations Coordinator

Next Meeting is a Special Meeting scheduled for February 28, 2017 at 11:00 AM:

- 1) Review of Monthly and YTD Financial Reports,
- 2) Review of Proposed Mid-Year Budget Adjustments,
- 3) Review of preliminary O & M and Capital Budgets for FY 2017-18 and 2018-19.

Tentative March 9, 2017 Agenda includes:

- 1) Review of preliminary O & M and Capital Budgets for FY 2017-18 and 2018-19;
- 2) Review of February 2017 Monthly Financial Reports;
- 3) Review of Allocations for Investment, Capital Projects and Vehicle Replacement Fund Accts;



San Miguel Community Services District Finance & Budget Committee

Staff Report

February 16, 2017

AGENDA ITEM: V. 1

SUBJECT: Review and Discuss of accounting standard operating procedures.

STAFF RECOMMENDATION:

Review and Discuss accounting operating procedures. This is an informational item per Committee request to review and gain understanding of current procedures. No action is requested.

BACKGROUND

The District Board and Standing Committees have included a review of District standard operating procedures for each department. This review is intended to provide information on District current accounting and utility billing standard operating procedures (sop's). These procedures match the Black Mountain System (BMS) protocols and procedures required for the two systems.

The District staff, bookkeeper and utility account clerk, also work regularly with BMS support personnel on updates and changes that are more effective for District functions. It should be pointed out that the basic sop's remain unchanged on requirements for: monthly reconciliations, data entries and end of the month or year procedures. These fundamental steps or sop's are not intended to be modified in order to maintain proper accounting and auditing procedures consistent with GAAP specifications. The attachment shows daily and monthly activities for both billing and accounting functions. As noted, these are consistent with Black Mountain System protocols for its software and updates to the system done periodically.

STAFF RECOMMENDATION:

Staff recommends that Committee review and discuss.

PREPARED BY:

Darrell W. Gentry

General Manager

Attachments: Utility Billing and Accounting Standard Operating Procedures



Accounting and Utility Billing Monthly Procedures

Utility Billing:

- Daily: See daily SOP – when cash and check balance in the Cash Receipting module, close batch.
- Utility Billing- open and run credit card report, then post JV to Accounting
- To Post JV's to accounting UB-Actions- Send JV to accounting (this assigns a JV number to the batch that the accounting department can check, and verified with our daily batch out worksheet when deposit has come back from bank)
- At the end of the month we Send BILLING JV, DEPOSIT & deposit summary (this is checked with new tenant accounts for that month and ADJUSTMENT and deferral vouchers before the month is closed and run reports that go into a binder
- Run a check for any unposted months & any dates outside normal month range.
- Run BDS credit card report- documents all credit cards ran for the month for payments or tenant water sewer deposits
- Point N' Pay Reports- go to website run reports on the credit card payments and when each deposit was made into the CSD's bank account.

Cash Receipting:

- Entries for cash receipting are posted directly to the accounting system when a batch is closed. Make sure all batches are closed for month end.
- It is important that batches match bank deposits for the purpose of cash balancing. Be sure to track Deposits in Transit for the purpose of Bank Reconciliation. These would be batches recorded for the month that do not appear on the bank statement.

Accounting:

1. **Open New Month** (Ledger|Open/Close Month) Click on box to open the month.
2. **Load Recurring documents** (Documents|Load Recurring Documents). Enter period to load the documents.
3. **Enter and Post Claims** for the month (Documents|Claims). Include any electronic claims (mark vendor as electronic and claim as electronic).
4. **Print Claim Approval List** (Reports|Transaction Reports|Claim Approval List) and review all claims to be paid. This report only prints claims that have not had a check processed.
5. **Run Claim Form Print** if need one report for each claim. If you need to have the check number on the individual forms, print Claim Forms AFTER processing Checks.
6. **Backup** before running checks (Admin|Backup).
7. **Process Electronic Claim Checks** (Documents|Checks|Select Electronic Checks for Payment).

These procedures were gathered during BMS online process. These procedures are subject to change by BMS. Implementing procedural changes are the responsibility of the District.

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V. 1 a Attachment
2-22-2017 F & B Committee



Accounting and Utility Billing Monthly Procedures

8. **Print Claim Checks** (Documents|Checks|Print System Checks).
9. **Cash Receipts (Deposits) Other Than Utility Billing** – If you are not using the Cash Receipting program, go to Documents|Revenue Vouchers to enter and post revenues.
 - a. A separate Revenue Voucher should be posted for each deposit taken to the bank.
 - b. To print a report of all Revenue Vouchers, go to Reports|Transaction Reports|Revenue Voucher Reports|Revenue Voucher Details|Print Option|Select Accounting Period|All.
10. **Tax Vouchers** – Go to Documents|Tax Voucher|Tax Voucher Documents to receipt and post your check from the county for your share of taxes billed and collected. You will also need to balance receivable accounts to the county reports (see **Tax Voucher Procedures** under HELP (? or F1) for further details).
11. **Journal Vouchers** - Edit **recurring JVs** for interest income, bank service charges, transfers or other business not done through other document types.
 - a. Post “**Pending**” JVs as needed.
 - b. Enter **new JVs** as needed.
 - c. **Note:** ANY journal vouchers involving cash where cash is moved from one fund to another should be marked as TRANSFER type.
12. **Run Purchase Order Quality Control.** (Documents|Encumbrance Subsystem|Purchase Order Quality Control). If you have errors, call Black Mountain Software for assistance.
13. **Run Quality Control.** (Admin|Quality Control). If you have errors, call Black Mountain Software for assistance.
14. If you do not use the **Bank Rec Module**, use **Redeem Checks** from bank statement. (Documents|Checks|Redeem Checks).
15. If you use the Bank Rec Module, run **Bank Rec Quality Control** (Bank Rec|Bank Rec Quality Control|OK to run for the last year). Call BMS if there are errors.
16. Go to **Bank Rec|Bank Reconciliation** to balance the month. The month needs to be posted BEFORE check, cash reports, etc. are correct. Please see **Bank Rec Module Procedures** under HELP (? or F1) for further details.
 - a. **Note:** You will not be able to post the bank rec until all “differences” are resolved.
 - b. After you are balanced, print and archive the **Bank Reconciliation Report** (Use the print icon button on your tool bar and select NO to the Summary Report).

These procedures were gathered during BMS online process. These procedures are subject to change by BMS. Implementing procedural changes are the responsibility of the District.

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V. 1 a Attachment
2-22-2017 F & B Committee



Accounting and Utility Billing Monthly Procedures

If the Print Icon is not available, click on the Save (CTL-E) button, then the Printer Icon should be available.

17. If you do not use the **Bank Rec Module**, then a run of the **Cash/Bank Reconciliation** report to balance the month. (Reports\Cash Reports\Cash/Bank Reconciliation).

18. **Reconcile Clearing Funds** (see Reconciling Clearing Funds under HELP for further details).

- a. *To reconcile clearing funds, print a Trial Balance for the Payroll and Claims Clearing Funds (Reports\Trial Balance\Enter Accounting Period>Select the Clearing Funds).*
- b. *Compare the amounts in Checks Payable to the following Check Reports:*
 - i. Debit to Checks Payable should match the Redeemed Check List.
 - ii. Credit to Checks Payable should match the Check Register.
 - iii. Ending Balance in Checks Payable should match the Outstanding Check List.
 - iv. If these amounts do not match the Check Reports, see Reconciling Clearing Funds under HELP for further details

19. **Reconcile Accounts Receivable to Utility Billing.**

- a. In UB, run the following reports:
 - i. **AR Summary Report** (Reports\Summary, History and Balance Reports\Accounts Receivable Summary\Standard).
 - ii. **Outstanding Deposits Report** - (Reports\Summary, History and Balance\Deposits History\Deposit Balance History-By Postdate. Enter a beginning date of 01/01/1900 to make sure to include all history and an ending date of the last day of the month you are balancing. There is a question that asks if you want to run it by rental status, answer **No**).
- b. In Accounting, a run of the **Trial Balance** (Reports\Trial Balance) for the Funds listed on the Service Listings.
- c. Compare the 'New Balance' totals from the AR Summary to the 'Ending Balance' on the Trial Balance.

Note: If there are multiple services posting to the same Fund then the totals have to be combined with the totals for each Fund on the AR Summary.
- d. Compare the total on the OS Deposit Report to the 'Ending Balance' for the Deposits Payable Account on the Trial Balance.

***If the balances do not match, verify there are no pending UB documents in Accounting (Documents\Journal Vouchers), then a run of the **Detail Ledger Query** (Reports\Query Reports\Detail Ledger Query) for the Fund/Account to see if there are any JV's hitting these accounts that shouldn't be. If the balances are still off, then work with UB Support for assistance.

These procedures were gathered during BMS online process. These procedures are subject to change by BMS. Implementing procedural changes are the responsibility of the District.

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V. 1 a Attachment
2-22-2017 F & B Committee



Accounting and Utility Billing Monthly Procedures

20. **Print Reports and Report Packages** (Reports|Report Packages|Run Report Packages) as needed.
21. **Close Month** (Ledger|Open/Close Month|Uncheck box near month).
22. **Monthly Backup** (Admin|Backup).

Key to Detail Ledger Query, Cash Detail Report, etc.

CL	Claims
MC	Manual Checks
SC	System Checks
RV	Cash Receipt document in Accounting
CR	Cash Receipt posted from Cash Receipting program
UB	Journal Voucher generated in Utility Billing
SA	Journal Voucher generated in SAMSID
AR	Journal Voucher generated in Accounts Receivable
PR	Journal Voucher generated in Payroll AND Payroll checks redeemed in Accounting
AJ	Automated Journal (processed when claim checks issued or redeemed)
JV	Journal Voucher generated in Accounting
FX	Journal Voucher generated in Fixed Assets
TV	Tax Voucher

These procedures were gathered during BMS online process. These procedures are subject to change by BMS. Implementing procedural changes are the responsibility of the District.

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V. 1 a Attachment
2-22-2017 F & B Committee



San Miguel Community Services District Finance & Budget Committee

Staff Report

February 16, 2017

AGENDA ITEM: V. 2

SUBJECT: Review and Discuss a Report on General Counsel Expenses

STAFF RECOMMENDATION:

Review and Discuss Report on General Counsel Expenses.

BACKGROUND:

The Board approved a consolidation of legal expenses into Administration Department-Fund 10 FY 2016-17 operation & maintenance budget. Total expenditures were allocated at \$165,500 for all legal expenses, such as: Steinbeck lawsuit, PERB Hearing & related activities and contractual expense budget cap. A review of the contract agreement does not limit or “cap” General Counsel expenses at \$50,000, if there has been additional work done as directed by the Board or through the General Manager.

F & B Committee has previously requested that a segregation of expenses to tracked and reported to this Committee and the Board as may be needed on a quarterly basis. For the 1st report, the incurred expenses were \$88,866.10 budgeted legal service expenses.

As a part of this discussion, where staff believes future legal expenses may be anticipated for remainder of fiscal year. There are still 3 areas for legal service expenses that will be incurred: the present and ongoing PERB Proceedings, Steinbeck trial lawsuit and General Counsel general services.

PERB PROCEEDING & SERVICES

As the Board knows, the PERB hearing decision has been made. There remains an open complaint filed against the Drug & Alcohol and Personnel Policy adoption that is pending with PERB Administrative proceedings. The final complaint decision has yet to be made.

STEINBECK TRIAL & CASE SERVICES

The Board is aware that the lawsuit case is being heard, presently in San Jose court room, but there are no significant activities happening yet that could require significant legal expenses. The Board did authorize the use of a professional The trial is in the phase which involves the District, so additional expenses are highly likely for the reminder of the fiscal year. If there is a settlement

conference and agreement by both parties, then these costs could end but the possibility of such an event occurring is doubtful and unpredictable.

GENERAL SERVICES

ChurchwellWhite and District staff continue the use of SKYPE conference video/audio services as a means to reduce travel expenses related to airplane usage, \$500/visit by the firm legal staff. This capability and feature has already reduced legal expenses by an estimated \$2,500 due to SKYPE use for 5 meetings. Staff anticipates that as there will be additional SKYPE conference video uses which will further lower legal service expenses.

There were some added activities not anticipated for legal expenses, such as the security/data breach situation involving forensics investigation, White Oaks MHP research, threat of civil harassment related to citizen vocal outburst and threats made at public meeting, and environmental document review/analysis.

Staff anticipates that there may be a need for a mid-year adjustment to budgeted fund accounts, including legal costs due to potential MOU negotiations and continuing PERB proceedings involving legal staff. Legal expenses will remain significant in terms of budget impact and projection. An internal reallocation is required with mid-year budget adjustment in February to reconcile General Services cap expenses. As this tracking report shows the degree that General Services expenses exceed yearly cap of \$50,000 is significant.

A breakdown of YTD is shown in the attachment to this report. It is apparent that a mid-year adjustment to the legal expenses is necessary. The original budgeted amount (for all expenses) was: \$165,500

ACTION DISCUSSION:

Staff recommends that the Committee review and discuss this report.

PREPARED BY:

Darrell W. Gentry

General Manager

Attachment: Vendor Report for ChurchwellWhite

ChurchwellWhite

									Monthly Total
2016	General Counsel	Check #	SLOCEA/PERB	Check #	Steinbeck/Water	Check #	Special	Check #	\$19,924.00
July	\$6,954.10	15986	\$5,838.90	15986 16005	\$100.00		\$7,031.00	15986	\$28,716.69
August	\$2,373.69	16005	\$3,925.00	16005	\$15,978.00	16005	\$6,440.00	16005	\$13,676.00
September	\$7,775.00	16110	\$2,525.00	16110	\$3,026.00	16110	\$350.00	16110	\$26,549.41
October	\$19,610.81	16207	\$5,025.00	16207	\$1,913.60	16207			\$37,033.28
November	\$17,831.60	16189	\$6,100.00	16245	\$9,076.68	16245	\$4,025.00	16245	\$48,148.65
December	\$8,288.42	16280 16293	\$23,305.13	16280 16293	\$13,342.60	16280 16293	\$3,212.50	16280 16293	\$174,048.03
Grand Total	\$62,833.62		\$46,719.03		\$43,436.88		\$21,058.50		
<hr/>									
2017									\$18,354.76
January	\$4,745.56		\$9,800.10		\$2,469.30		\$1,339.80		
Note: As of 2/13/2017									\$192,402.79
Grand Total	\$67,579.18		\$56,519.13		\$45,906.18		\$22,398.30		

Note: Data is from Black Mountain System Journal Voucher/Vendor Records and reflect the status as of 2-13-2017.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Vendor Detail Query
For claims processed from: 7/16 to 1/17

Doc #	Invoice #/Description	Claim		Check		Acct.			PO #	Fund Org	Acct	Object	Proj
		Date	Check	Date	Amount	Inv Date	Period						
Vendor #/Name: 473 CHURCHWELL WHITE LLP													
CL 2173	2 21320 General Counsel	07/14/16	15986	07/15/16	6,954.10	07/20/16	7/16		10	61000	327		
CL 2174	2 21321 SLOCEA v. San Miguel	07/14/16	15986	07/15/16	4,937.60	07/08/16	7/16		10	61000	327		
CL 2175	2 21323 SLOCEA v. San Miguel	07/14/16	15986	07/15/16	901.30	07/08/16	7/16		10	61000	327		
CL 2176	2 21325 White Oaks	08/04/16	15986	07/15/16	2,229.00	07/08/16	7/16		10	61000	327		
CL 2177	2 21326 Theft by IT contracto	07/14/16	15986	07/15/16	4,802.00	07/20/16	7/16		10	61000	327		
CL 2225	2 21583 General Counsel	07/28/16	16005	08/01/16	2,373.69	07/20/16	7/16		10	61000	327		
CL 2226	2 21586 SLOCEA v. San Miguel	07/28/16	16005	08/01/16	3,925.00	07/20/16	7/16		10	61000	327		
CL 2227	2 21588 White Oaks	08/04/16	16005	08/01/16	5,790.00	07/20/16	7/16		10	61000	327		
CL 2228	2 21589 Data Breach Litigatio	07/28/16	16005	08/01/16	50.00	07/20/16	7/16		10	61000	327		
CL 2229	2 21587 Employment PERB Claim	07/28/16	16005	08/01/16	100.00	07/20/16	7/16		10	61000	327		
CL 2230	2 21585 Water (Specialized)	08/04/16	16005	08/01/16	100.00	07/20/16	7/16		10	61000	327		
CL 2231	2 21584 Steinbeck v. SLO	08/04/16	16005	08/01/16	15,878.60	07/20/16	7/16		10	61000	327		
CL 2232	2 21590 Civil Harassment - He	07/28/16	16005	08/01/16	600.00	07/20/16	7/16		10	61000	327		
CL 2336	2 22077 General Counsel	09/12/16	16110	09/16/16	7,775.00	09/07/16	9/16		10	61000	327		
CL 2337	2 22078 Steinbeck v. SLO	09/12/16	16110	09/16/16	3,026.00	09/07/16	9/16		10	61000	327		
CL 2338	2 22084 Civil Harassment - He	09/12/16	16110	09/16/16	275.00	09/07/16	9/16		10	61000	327		
CL 2339	2 22083 Data Breach Litigatio	09/12/16	16110	09/16/16	75.00	09/07/16	9/16		10	61000	327		
CL 2340	2 22081 Employment PERB Claim	09/12/16	16110	09/16/16	1,900.00	09/07/16	9/16		10	61000	327		
CL 2341	2 22080 SLOCEA v. San Miguel	09/12/16	16110	09/16/16	625.00	09/07/16	9/16		10	61000	327		
CL 2422	1 22410 General Counsel	10/25/16	16207	10/31/16	19,610.81	10/17/16	10/16		10	61000	327		
CL 2423	1 22402 Steinbeck v. SLO	10/25/16	16207	10/31/16	1,382.80	10/17/16	10/16		10	61000	327		
CL 2424	1 22403 Water (Specialized)	10/25/16	16207	10/31/16	530.80	10/17/16	10/16		10	61000	327		
CL 2425	1 22404 SLOCEA v. San Miguel	10/25/16	16207	10/31/16	4,625.00	10/17/16	10/16		10	61000	327		
CL 2426	2 22405 Employment PERB Claim	10/25/16	16207	10/31/16	400.00	10/17/16	10/16		10	61000	327		
CL 2485	1 22634 General Counsel	11/08/16	16189	11/15/16	17,831.60	11/04/16	11/16		10	61000	327		
CL 2486	1 22635 Steinbeck v. SLO	11/08/16	16245	11/15/16	5,976.68	11/04/16	11/16		10	61000	332		
CL 2487	1 22636 Water (Specialized)	11/08/16	16245	11/15/16	3,100.00	11/04/16	11/16		10	61000	332		
CL 2488	1 22637 SLOCEA v. San Miguel	11/08/16	16245	11/15/16	4,650.00	10/17/16	11/16		10	61000	331		
CL 2489	1 22638 Employment PERB Claim	11/08/16	16245	11/15/16	1,450.00	11/04/16	11/16		10	61000	327		
CL 2490	1 22639 Data Breach Litigatio	11/08/16	16245	11/15/16	175.00	11/04/16	11/16		10	61000	327		
CL 2491	1 22640 San Miguel Comm Plan	11/08/16	16245	11/15/16	3,850.00	11/04/16	11/16		10	61000	327		
CL 2559	1 22834 General Counsel	12/08/16	16280	12/20/16	5,769.12	12/02/16	12/16		10	61000	327		
CL 2560	1 22835 Steinbeck v. SLO	12/08/16	16280	12/20/16	6,010.00	12/02/16	12/16		10	61000	332		
CL 2561	1 22836 Water (Specialized) h	12/08/16	16280	12/20/16	210.40	12/02/16	12/16		10	61000	332		
CL 2562	1 22837 SLOCEA v. San Miguel	12/08/16	16280	12/20/16	20,740.53	12/02/16	12/16		10	61000	331		
CL 2563	1 22840 San Miguel Comm Plan	12/08/16	16280	12/20/16	899.50	12/02/16	12/16		10	61000	327		
CL 2568	1 23006 General Counsel	12/27/16	16293	12/30/16	2,519.30	12/13/16	12/16		10	61000	327		
CL 2569	1 23007 Steinbeck v. SLO	12/27/16	16293	12/30/16	7,122.20	12/13/16	12/16		10	61000	332		
CL 2570	1 23008 SLOCEA v. San Miguel	12/27/16	16293	12/30/16	2,564.60	12/13/16	12/16		10	61000	331		
CL 2571	1 23009 San Miguel Comm Plan	12/27/16	16293	12/30/16	2,313.00	12/13/16	12/16		10	61000	327		
Total:					174,048.03								
Grand Total:					174,048.03								



San Miguel Community Services District

Board of Directors Staff Report

February 22, 2017

AGENDA ITEM: V. 3

SUBJECT: Review and Discuss with Committee Input for FY budget preparations and projections.

STAFF RECOMMENDATION:

Review and Discuss with Committee Input for FY budget preparations and projections

BACKGROUND:

This is the time of year for beginning the budgeting review and preparation process. This year, in an attempt to provide greater clarity information to the Committee and ultimately to the Board, we believe it would be useful to review various revenue projections, early cost estimates, potential capital projects listing and other information to assist in preparing the eventual budget document.

Attached to this report are the following documents:

- 1) County Assessor Estimate for FY 2017-18 tax revenues to the District
- 2) Preliminary Capital Projects Listing by Fire and Utility Services Departments
- 3) SDRMA estimated premium costs for property & liability coverage costs
- 4) Copy of Preliminary FY 2017-18 Operations & Maintenance Budget as prepared in June 2016
- 5) Cantella Investment report

It is understood already that the Preliminary FY 2017-18 Operations & Maintenance Budget will need to be modified, however, it is presented here for purposes of determining where the Committee would set its priorities for the departmental budgets.

The other documents are a series of statements that should be used to guide the budget preparation, especially the County Assessor Estimates for tax revenues to the District. Other significant cost items of significance are the P & L insurance coverage costs, which are being reduced this coming year for SMCS D (see attached information).

The proposed Capital Project listing represents nearly \$2 million dollars over a 2-year period. These are impossible costs to absorb for such a time period, therefore, it is important and

imperative to determine a ranking of priorities for these proposed and listed projects prior to preparing the budgets. Committee is essential to this process.

Investments continue to be an improved category and is anticipated to be more so over the next 2 years. Committee should discuss what level of additional investment can be planned and/or budgeted.

Additional deposits to Vehicle Replacement and other Capital Projects should also be reviewed and prioritized for budget preparation.

Staff Recommendation:

Staff recommends that the Committee review and discuss with input on setting priorities for the various items outlined in this report.

PREPARED BY:

Kelly Dodds

Kelly Dodds, Utility Supervisor

APPROVED BY:

Darrell Gentry

Darrell Gentry, General Manager

Attachments:

- 1) County Assessor Estimate for FY 2017-18 tax revenues to the District
- 2) Preliminary Capital Projects Listing by Fire and Utility Services Departments
- 3) SDRMA estimated premium costs for property & liability coverage costs
- 4) Copy of Preliminary FY 2017-18 Operations & Maintenance Budget as prepared in June 2016
- 5) Cantella Investment report

JANUARY 2017 ESTIMATES

USING PY EQUALIZED ROLL VALUES,
PY AB8 & REVISED UNITARY FACTORS,
AND RDA INCREMENT ADJ'D FOR ERAF.

January 24, 2017

**COUNTY OF SAN LUIS OBISPO
1ST PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2017/2018**

**Adjust estimates for assessed value growth
trends in your specific area.**

FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE (Adjusted for Sec Roll Corrections & Unsec Delinquencies)			LESS RDAs 5.2% Growth (RDA ATI NET OF ERAF SHIFT)	2017/2018 ESTIMATED LOCAL TAX REVENUE	-10% Growth UNITARY REVENUE	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE	2016/2017 UNITARY RAILROAD FACTOR	2017/2018 TOTAL ESTIMATED TAX REVENUE
			5.15% Growth SECURED	1.5% Growth UNSEC	2.05% Growth HOMEOWNERS		\$25,895,466	\$87,724	Acct 4000007	Acct 4000007	Acct 4000007	
			Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015						
0001	GENERAL FUND	23.11648%	112,765,286	2,588,983	783,670	(3,544,565)	\$112,593,374	\$7,000,705	27.03447%	\$23,072	26.29826%	\$119,617,151
0116	Gere's Bill R&T 97.44	0.00000%					0	2,158,864	8.33684%	0	0.00000%	2,158,864
0002	ROADS	0.28698%	1,399,927	32,141	9,729		1,441,797	294,211	1.13615%	262	0.29853%	1,736,270
0007	AIR POLLUTION CONTROL	0.06608%	322,347	7,401	2,240	(13,758)	318,230	29,751	0.11489%	56	0.06411%	348,037
0026	COUNTY LIBRARY	1.63631%	7,982,139	183,262	55,472	(168,925)	8,051,949	503,807	1.94554%	1,426	1.62560%	8,557,182
0166	GARDEN FARMS	0.00646%	31,513	724	219		32,455	616	0.00238%	4	0.00466%	33,075
0198	SM VLY WTR - BOND	0.01445%	70,489	1,618	490		72,597	803	0.00310%	38	0.04357%	73,438
0213	CAMBRIA COMM HLTH CARE	0.10034%	489,472	11,238	3,402		504,111	6,363	0.02457%	67	0.07630%	510,541
0223	CAYUCOS SANITARY	0.15922%	776,696	17,832	5,398		799,926	9,082	0.03507%	96	0.10927%	809,104
0227	ARROYO GRANDE	0.98267%	4,793,596	110,056	33,313	(327,395)	4,609,571	68,061	0.26283%	729	0.83065%	4,678,361
0229	ATASCADERO	1.33588%	6,516,602	149,615	45,288	(825,686)	5,885,818	91,131	0.35192%	1,226	1.39776%	5,978,175
0231	GROVER BEACH	0.47593%	2,321,650	53,303	16,134	(279,398)	2,111,690	28,428	0.10978%	584	0.66609%	2,140,702
0232	MORRO BAY	0.55755%	2,719,804	62,444	18,901		2,801,149	235,975	0.91126%	459	0.52326%	3,037,583
0233	PASO ROBLES	1.46752%	7,158,759	164,358	49,750	(1,286,924)	6,085,943	91,012	0.35146%	1,314	1.49805%	6,178,269
0234	PISMO BEACH	0.82879%	4,042,949	92,822	28,097	(272,864)	3,891,004	46,379	0.17910%	633	0.72164%	3,938,016
0235	SAN LUIS OBISPO	2.20947%	10,778,091	247,455	74,903		11,100,448	173,432	0.66974%	2,712	3.09172%	11,276,592
0368	CACHUMA RESOURCE	0.00189%	9,220	212	64		9,495	474	0.00183%	4	0.00504%	9,973
0473	PORT S L HARBOR	0.59243%	2,889,953	66,351	20,084	(71,802)	2,904,585	383,766	1.48198%	517	0.58896%	3,288,868
0474	CA VALLEY COM SER	0.01386%	67,611	1,552	470		69,633	2,999	0.01158%	12	0.01418%	72,644
0475	NIPOMO COMM SERV	0.11947%	582,791	13,380	4,050		600,221	8,131	0.03140%	78	0.08870%	608,430
0476	CAMBRIA COMM SERV	0.45233%	2,206,526	50,660	15,334		2,272,520	30,779	0.11886%	302	0.34380%	2,303,601
0477	SAN SIMEON CSD	0.01611%	78,587	1,804	546		80,937	1,505	0.00581%	11	0.01250%	82,453
0478	TMPLTN COMM SERV	0.21250%	1,036,603	23,799	7,204		1,067,607	11,798	0.04556%	167	0.19036%	1,079,572
0480	NIPOMO SWR MAINT	0.00341%	16,634	382	116		17,132	233	0.00090%	2	0.00249%	17,367
0481	NIPOMO DRAIN MAIN	0.00341%	16,634	382	116		17,132	233	0.00090%	2	0.00249%	17,367
0483	LINNE COMM SERV	0.00441%	21,513	494	150		22,156	269	0.00104%	3	0.00334%	22,428
0528	GC STR LIGHT # 1	0.12410%	605,376	13,899	4,207	(77,819)	545,664	6,676	0.02578%	126	0.14408%	552,466
0643	SLO CO FLOOD CONTROL	0.25290%	1,233,680	28,324	8,574	(43,893)	1,226,685	72,264	0.27906%	216	0.24619%	1,299,165
0647	NACMENTO WTR SRV	0.27213%	1,327,487	30,478	9,225	(40,632)	1,326,557	90,083	0.34787%	234	0.26669%	1,416,874
0651	FLOOD CONTROL ZONE 1	0.01324%	64,586	1,483	449		66,518	2,250	0.00869%	25	0.02896%	68,793
0652	FLOOD CONTROL ZONE 1A	0.00291%	14,195	326	99		14,620	236	0.00091%	2	0.00226%	14,858
0654	FLOOD CONTROL ZONE 3	0.06177%	301,322	6,918	2,094	(19,437)	290,898	4,073	0.01573%	48	0.05457%	295,019
0662	FLOOD CONTROL ZONE 9	0.10772%	525,473	12,064	3,652		541,189	8,509	0.03286%	113	0.12919%	549,811
0675	CSA #10 ZONE A	0.01359%	66,294	1,522	461		68,277	777	0.00300%	8	0.00917%	69,062
0687	NIPOMO LIGHT	0.00717%	34,976	803	243		36,022	544	0.00210%	5	0.00559%	36,571
0693	SAN MIGUEL LIGHT	0.01843%	89,904	2,064	625		92,593	1,383	0.00534%	24	0.02785%	94,000
0694	CSA # 23(FORMER SM LGT)	0.00483%	23,561	541	164		24,266	513	0.00198%	3	0.00352%	24,782
0723	CSA #1	0.00166%	8,098	186	56		8,340	148	0.00057%	1	0.00126%	8,489
0724	CSA #1 ZONE A	0.00702%	34,245	786	238		35,269	632	0.00244%	5	0.00520%	35,906
0725	CSA #1 ZONE B	0.00290%	14,147	325	98		14,570	324	0.00125%	2	0.00204%	14,896
0726	CSA #1 ZONE C	0.00162%	7,903	181	55		8,139	119	0.00046%	1	0.00121%	8,259
0727	CSA #1 ZONE D	0.00699%	34,098	783	237		35,118	479	0.00185%	4	0.00502%	35,601
0741	CSA #7	0.01021%	49,806	1,143	346		51,295	650	0.00251%	8	0.00867%	51,953
0742	CSA #7 ZONE A	0.04490%	219,028	5,029	1,522		225,579	2,670	0.01031%	32	0.03592%	228,281
0743	CSA #7 ZONE B	0.00636%	31,025	712	216		31,953	598	0.00231%	6	0.00663%	32,557

JANUARY 2017 ESTIMATES

USING PY EQUALIZED ROLL VALUES,
PY AB8 & REVISED UNITARY FACTORS,
AND RDA INCREMENT ADJD FOR ERAF.

January 24, 2017

**COUNTY OF SAN LUIS OBISPO
1ST PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2017/2018**

**Adjust estimates for assessed value growth
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FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE (Adjusted for Sec Roll Corrections & Unsec Delinquencies)			LESS RDAs 5.2% Growth (RDA ATI NET OF ERAF SHIFT)	2017/2018 ESTIMATED LOCAL TAX REVENUE	-10% Growth UNITARY REVENUE	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE	2016/2017 UNITARY RAILROAD FACTOR	2017/2018 TOTAL ESTIMATED TAX REVENUE
			5.15% Growth	1.5% Growth	2.05% Growth							
			SECURED	UNSEC	HOMEOWNERS							
		Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015		Acct 4000007		Acct 4000007			
0747	LOS OSOS CSD-ZONE A	0.04488%	218,931	5,026	1,521	225,479	4,558	0.01760%	29	0.03334%	230,066	
0748	LOS OSOS CSD-ZONE B	0.38806%	1,893,009	43,462	13,156	1,949,626	26,206	0.10120%	253	0.28842%	1,976,085	
0750	LOS OSOS CSD-ZONE D	0.00453%	22,098	507	154	22,759	262	0.00101%	3	0.00322%	23,024	
0752	LOS OSOS CSD-ZONE F	0.00171%	8,342	192	58	8,591	150	0.00058%	1	0.00123%	8,742	
0755	CSA #10	0.04429%	216,053	4,960	1,501	222,514	2,250	0.00869%	27	0.03047%	224,791	
0761	CSA #12	0.00389%	18,976	436	132	19,543	7,942	0.03067%	3	0.00294%	27,488	
0773	CSA #16	0.00648%	31,610	726	220	32,556	489	0.00189%	4	0.00470%	33,049	
0781	HERITAGE RANCH CSD	0.06291%	306,883	7,046	2,133	316,062	3,923	0.01515%	39	0.04408%	320,024	
0803	SAN MIGUEL SANITARY	0.01007%	49,123	1,128	341	50,592	968	0.00374%	14	0.01651%	51,574	
0811	OCEANO COMM SERV	0.19171%	935,187	21,471	6,499	963,157	12,774	0.04933%	263	0.29994%	976,194	
0825	CAYUCOS FIRE	0.05705%	278,298	6,389	1,934	286,621	2,908	0.01123%	34	0.03909%	289,563	
0827	SAN MIGUEL FIRE	0.06656%	324,689	7,455	2,256	334,400	4,710	0.01819%	98	0.11115%	339,208	
0831	SANTA MARGARITA FIRE	0.02088%	101,855	2,339	708	104,902	1,999	0.00772%	13	0.01528%	106,914	
0837	ARROYO GR CEMETERY	0.02610%	127,319	2,923	885	123,644	2,022	0.00781%	21	0.02377%	125,687	
0843	ATAS CEMETERY	0.07653%	373,324	8,571	2,594	341,694	5,609	0.02166%	61	0.06920%	347,364	
0844	CAMBRIA CEMETERY	0.02040%	99,514	2,285	692	102,490	1,442	0.00557%	14	0.01549%	103,946	
0845	CAYUCOS-MB CEMETERY	0.07129%	347,762	7,984	2,417	358,163	22,666	0.08753%	45	0.05184%	380,874	
0847	PASO ROBLES CEMETERY	0.09905%	483,179	11,093	3,358	451,346	6,712	0.02592%	76	0.08684%	458,134	
0851	SAN MIGUEL CEMETERY	0.01708%	83,319	1,913	579	85,810	1,378	0.00532%	31	0.03484%	87,219	
0852	SANTA MARGARITA CEM	0.00700%	34,147	784	237	35,168	1,595	0.00616%	17	0.01886%	36,780	
0853	SHANDON CEMETERY	0.00335%	16,342	375	114	16,831	1,082	0.00418%	2	0.00240%	17,915	
0854	TEMPLETON CEMETERY (CSD)	0.02228%	108,685	2,495	755	111,935	1,520	0.00587%	20	0.02249%	113,475	
0895	AVILA BEACH CSD	0.05111%	249,321	5,724	1,733	256,778	70,601	0.27264%	32	0.03614%	327,411	
0896	AVILA CO WTR ID #1	0.05057%	246,687	5,664	1,714	254,065	3,022	0.01167%	31	0.03524%	257,118	
1205	CAYUCOS ELEM	0.50902%	2,483,068	57,009	17,256	2,557,333	37,217	0.14372%	310	0.35285%	2,594,860	
1211	CUYAMA JT UNIFIED	0.05611%	273,712	6,284	1,902	281,898	29,573	0.11420%	32	0.03689%	311,503	
1217	PLEASANT VALLEY ELEM	0.09888%	482,350	11,074	3,352	496,776	4,837	0.01868%	60	0.06862%	501,673	
1221	SAN MIGUEL ELEM	0.44856%	2,188,136	50,238	15,207	2,253,580	31,491	0.12161%	814	0.92751%	2,285,885	
1223	COAST UNIFIED	1.91902%	9,361,237	214,925	65,057	9,641,218	123,488	0.47687%	1,260	1.43669%	9,765,966	
1225	PASO UNIFIED	7.18471%	35,047,978	804,668	243,568	34,038,683	422,205	1.63042%	5,858	6.67745%	34,466,746	
1227	SANTA MARIA HIGH	0.00019%	927	21	6	955	26	0.00010%	0	0.00017%	981	
1228	S MARIA/BONITA UNION	0.00024%	1,171	27	8	1,206	31	0.00012%	0	0.00022%	1,237	
1231	TEMPLETON UNIFIED	1.86435%	9,094,549	208,802	63,203	9,366,554	115,595	0.44639%	1,610	1.83565%	9,483,759	
1234	S L COASTAL UNIFIED	12.08813%	58,967,517	1,353,838	409,799	60,731,154	9,218,480	35.59882%	11,520	13.13246%	69,961,154	
1253	LUCIA MAR UNIFIED	11.03590%	53,834,598	1,235,991	374,127	53,415,428	648,681	2.50500%	8,664	9.87633%	54,072,773	
1273	ATASCADERO UNIFIED	4.49141%	21,909,700	503,026	152,263	20,682,572	427,177	1.64962%	4,222	4.81255%	21,113,971	
1293	SHANDON UNIFIED	0.25380%	1,238,070	28,425	8,604	1,275,099	62,967	0.24316%	160	0.18277%	1,338,226	
1303	SLO CO COMM COLLEGE	6.89920%	33,655,222	772,692	233,889	33,722,070	1,956,757	7.55637%	5,949	6.78120%	35,684,776	
1308	CO SCHOOL SERVICE	4.09073%	19,955,129	458,151	138,679	19,995,049	1,160,751	4.48245%	3,526	4.01971%	21,159,326	
1309	HANCOCK COMM COLL	0.00719%	35,074	805	244	36,123	3,791	0.01464%	4	0.00474%	39,918	
0115	ERAF	12.08038%	58,929,712	1,352,970	409,536	59,826,703	0	0.00000%	6,074	6.92399%	59,832,777	

JANUARY 2017 ESTIMATES
 USING PY EQUALIZED ROLL VALUES,
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COUNTY OF SAN LUIS OBISPO
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FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE (Adjusted for Sec Roll Corrections & Unsec Delinquencies)			LESS RDAs 5.2% Growth (RDA ATI NET OF ERAF SHIFT)	2017/2018 ESTIMATED LOCAL TAX REVENUE	-10% Growth UNITARY REVENUE	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE	2016/2017 UNITARY RAILROAD FACTOR	2017/2018 TOTAL ESTIMATED TAX REVENUE
			5.15% Growth SECURED Acct 4000005	1.5% Growth UNSEC Acct 4000025	2.05% Growth HOMEOWNERS Acct 4200075	5.2% Growth (RDA ATI NET OF ERAF SHIFT) Acct 4000015	\$25,895,466 Acct 4000007	\$87,724 Acct 4000007				
0236	PASO ROBLES RDA				5,317,817	5,317,817	33,915	0.13097%	698	0.79599%	5,352,430	
0237	FIVE CITIES RDA				1,698,299	1,698,299	10,143	0.03917%	196	0.22335%	1,708,638	
0238	GROVER BEACH RDA				1,440,780	1,440,780	9,530	0.03680%	178	0.20320%	1,450,488	
0239	ARROYO GRANDE RDA				1,978,662	1,978,662	9,936	0.03837%	235	0.26829%	1,988,833	
0251	ATASCADERO RDA				4,493,769	4,493,769	28,350	0.10948%	541	0.61713%	4,522,660	
0252	GBIE RDA				471,724	471,724	2,002	0.00773%	43	0.04941%	473,769	
TOTALS		100.00000%	\$487,813,395	\$11,199,729	\$3,390,091	0	\$502,403,214	\$25,895,466	100.00000%	\$87,724	100.00000%	\$528,386,404

**

NET	Estimated AV % Change	2016/2017 EQUALIZED ROLL NET VALUES	TOTAL 1% TAX WITH INCR / DECR	TOAL REVENUE ADJUSTED FOR R/C & DELQ	R/T & DELQ ADJUSTED % REDUCTION
Secured Roll (inc non-unitary)	5.15% Growth	46,461,836,782	488,546,214	487,813,395	0.15% = Roll Corrections
Unsecured Roll (no aircraft)	1.5% Growth	1,137,547,932	11,546,112	11,199,729	3.00% = Delinquencies
Homeowners Exemption	2.05% Growth	332,199,063	3,390,091	3,390,091	0.00%
Estimated Local Levy		47,931,583,777	503,482,417	502,403,214	
Unitary Roll w/ Pipelines	-10% Growth	2,881,596,423	25,934,368	25,895,466	0.15% = Delinquencies
Unitary Railroad	0% Growth	8,785,623	87,856	87,724	0.15% = Delinquencies
Total Estimated Tax Revenue		50,821,965,823	529,504,641	528,386,405	**

RDA Growth Estimate	1.052
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Secured estimated 5.2% growth is per Assessor & -5% non-unitary reduction results in 5.15% combined
 Unsecured has decreased <7%> thus far, also less properties being worked due to staffing issues.
 HOPTR Claim is 2.3% higher than exemption AV tax thus the estimate of 2.05% increase
 Unitary estimate with 10% decrease for reductions being applied to Diablo NPP per State BOE
 Unitary RR declined over 11% in 16/17 after 2 years of high increases. Estimate 0% pending BOE info.

Schedule GF -- A FY 2017 Capital Outlays

Fire --Capital Projects for FY 2017-18 & 2018-19				
Util Serv RANK	F & B RANK	Description	Cost	Justification for Outlay
1		Replacement SCBA's	175,000	Current SCBAs are out of compliance for age and interconnection with NFPA
2		10 sets of turnouts	50,000	Some new turnouts for new personnel, some replacement for existing turnouts that are damaged or aged out
3		Report writing Work station in app bay	4,000	A report writing station will allow personnel to submit reports electronically and allow reports to be entered into our existing reporting software. Submitting reports electronically will reduce staff time in entering manual reports as well as
4		Additional remodel of Fire Station	50,000	Continue developing station into livable space to allow for overnight coverage
5		Install emergency generator at the station	30,000	Installation of a permanent backup generator will allow for instant emergency power and allow for continued emergency operations in the event of a natural disaster or power outage
6		Additional Fire Radios (10)	12,000	Continuance of the replacement and standardization of fire radios for safety and ease of maintenance
7		Turnout replacement	15,000	continue replacement of 5-10 pairs of Structure turnouts annually to meet NFPA requirements. And to minimize larger outlays all at once.
8		Replace Utility 8630	65,000	This vehicle meets the criteria set by the board for replacement under the vehicle replacement policy. Both for age and for repairs
9		Water softener system for station	5,000	System will help prolong the life of the paint on the fire apparatus as well as the life of the other water filters for the RO and Ice Machine
10		Relocate diesel tank and install Gasoline tank	5,000	In order to better utilize the space at the WWTP relocation of the existing deisel tank is needed, in order to have gasoline on hand for emergencies a gasoline fuel tank is needed.
11		Fire Training Curriculum IFSTA	3,000	Need to update to the 7th addition
12		Water Tender	225,000	Meet the standards with 4000 gal of water mobile for ISO rating, Meet the needs for Fire Suppression and part of the community disaster plan for water and fire.
13		2 Thermal Imaging Cameras	20,000	Standard piece of response safety gear for firefighters.
14		3 AED	6,000	EMS Equipment for 8600,8601 and the wall at the front of the station.
15		2 Lap Top Computers MDC	10,000	Fire Reports, Training Meeting, Chiefs Meeting, on scene reporting and ability to get and transmit information during an incident.
16		Replacement Rescue tools (1 set per FY)	23,000	Although we currently have 1 set of rescue tools in service and 1-2 other used sets that were donated we need to plan on replacing them with new sets, as with any mechanical tool they eventually wear out and this is a tool that needs to
17				
18				
19		Response Staffing	120,000	Look at all options for additional staffing with reserve coverage, stipend coverage.
			818,000	
			428,000	

Street Lighting--Capital Projects for FY 2017-18 & 2018-19				
Util Serv RANK	F & B RANK	Description	Cost	Justification for Outlay
1		Flat tilt trailer 6x12	5,000	A flat tilt trailer is needed to transport the scissor lift, it would also be used to move the tractor or mini ex but would mainly be for the lift
2		Installation of 15- 20 new st lights in alleys	20,000	Installation of additional street lights has been brought up multiple times and should be pursued for safety reasons
3		Convert 24 existng street lights to LED	24,000	Converting the existing street lights on mission to LED will save money
4		Install additional street lights along mission	40,000	Providing lighting along Mission, leading to the mission will provide a lit walking path to the Mission from down town area.
5				
6				
7		CSD OFFICE		Use of the fire station is no longer effcent. The district administration has out grown the useful space of the fire department and needs to either relocate to a separate office building that can meet the needs of the district over the foreseeable
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			89,000	

Schedule GF -- Water & Wastewater FY 2017 Capital Outlays

Util Serv RANK	GM Rank	F & B RANK	Water -- Capital Projects Projected for FY 2017-18 & 2018-19	
			Description	Estimated Cost
1	3		Replace water line on 11th from N st to Mission	225,000
2	1		Replace water line on 10th under Mission St	125,000
3	10		Additional utility vehicle 1 ton (W/WW)	32,500
4	7		TESCO reporting module for SCADA (W/WW)	3,900
5	6		Repair and repave access road to the tank	175,000
6	16		Water meter replacement for meters Starting again in FY2018-19	14,500
7	17		CSD OFFICE--Building & Development	780,000
8	2		Update WATER master plan	40,000
9	9		Install emergency isolation valves at bridge ends	50,000
10	8		Trench plates (2) 4 x 8 rated plates (W/WW)	1,000
11	15		Relocate diesel tank and install Gasoline tank at yard (W/WW/F)	5,000
12	14		(2) Tablets for service orders and access to GIS for utilities (W/WW)	1,000
13	13		Replacement of the SLT Tank	150,000
14	4		Update of SSMP	25,500
15	5		GSA Plan Development & Activities	46,000
16	19			
17	12		Installation of additional mains to support better flows as identified in Water	
18	11		Replacement of 4" water lines in alleys	
19	18		New well	

1,674,400

654,900

with 350,000 in CDBG funding for #'s 1 & 2

Util Serv RANK	GM Rank	F & B Ranking	Wastewater -- Capital Projects Projected for 2017-18 & 2018-19	
			description	Estimated Cost
1	2		Replace approximately 300' of sewer on Prado	60,000
2	1		Aerator upgrade to bubbler/ blower system	75,000
3			Additional utility vehicle 1 ton (W/WW)	32,500
4	6		TESCO reporting module for SCADA (W/WW)	3,900
5	7		Installation of replacement and new DO meters at wwtp	6,000
6	4		WWTP Expansion Planning Design (est. \$3,000,000 for actual constr)	500,000
7			Land Purchase for WWTP expansion	
8	5		SSMP audit and update	30,000
9			CSD OFFICE	780,000
10	3		Update WASTEWATER master plan	35,000
11	8		Trench plates (2) 4 x 8 rated plates (W/WW)	1,000
12			Relocate diesel tank and install Gasoline tank at yard (W/WW/F)	5,000
13			Laptop for sewer video trailer	1,000
14			(2) Tablets for service orders and access to GIS for utilities (W/WW)	1,000
15			Trailer mounted sewer jetter	25,000
16			Replace pole lighting at WWTP with led conversions	5,500

1,560,900

710,900

with 500,000 in Prop 1 funding for WWTP Plng

February 13, 2017

Mr. Darrell Gentry
General Manager
San Miguel Community Services District
Post Office Box 180
San Miguel, California 93451

Dear Mr. Gentry:

2017-18 PROPERTY/LIABILITY PROGRAM RATE INFORMATION

On behalf of the Special District Risk Management Authority (SDRMA) Board of Directors we want to express our sincere appreciation for your safety/loss prevention efforts and continued support of SDRMA.

Back in 2009, the SDRMA Board of Directors reduced rates an average 15% for Property/Liability members based on concerns of the effects of downturn in the economy. At that time, the Board reduced rates to provide financial relief for our members and have been able to keep rates flat for the past 7 years by using rate stabilization reserves which were previously set aside for that purpose.

However, during this period our operating costs for reinsurance, claims expense and cost of services have continued to increase. This year, after considerable review and discussion, the SDRMA Board of Directors determined it was not possible to continue using reserves and investment income to supplement the revenue shortfalls and approved a rate increase. **Rates for the Property/Liability Package Program will increase 10% for the 2017-18 program year** as well as a small increase in the minimum annual general liability contribution amount from \$1,348 to \$1,400 and non-owned auto coverage from \$45 to \$50 per member. Every effort was made to reduce operating costs and minimize the overall rate increase while ensuring the financial integrity of the program.

In addition, your agency's actual annual contribution amount for 2017-18 may vary compared to 2016-17 as a result of the rate increase, any coverage limit changes, outside policy pricing, scheduled item additions/deletions, risk factor adjustments and Credit Incentive Program (CIP) points earned.

Other Important Items to Note:

- The Board also approved a longevity distribution for 2016-17 which will be applied to your agency's 2017-18 renewal invoice. Additional details will be mailed under a separate letter later this month.
- Our Multi-Program Discount provides members a great opportunity to save money. Members receive an automatic multi-program discount of 5% per program (Property/Liability and Workers' Compensation) while they belong to both programs.
- SDRMA's Safety/Claims Education Day/Annual Membership Meeting is Tuesday, March 28 at the Hilton Sacramento Arden West Hotel and is FREE to SDRMA members including meals. For more information, please visit our website at www.sdrma.org and click on "Register for a Training Workshop" on the right side of the page.
- Members considering to withdraw from coverage with SDRMA for the 2017-18 program year are required to submit a "Notice of Intent to Withdraw" according to SDRMA Bylaws by April 1. However, members must have completed the initial 3-year commitment period. Members not renewing coverage for 2017-18 will be ineligible to receive the longevity distribution credit recently approved by the Board.

On behalf of the Board of Directors and our entire risk management team we thank you for your continued participation in our programs!

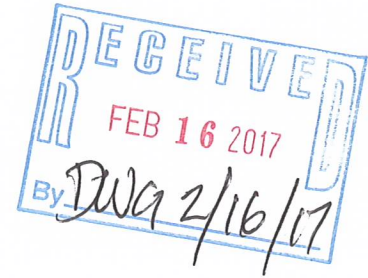
Sincerely,
Special District Risk Management Authority


Jean Bracy, President
Board of Directors



February 14, 2017

Mr. Darrell Gentry
General Manager
San Miguel Community Services District
Post Office Box 180
San Miguel, California 93451



Dear Mr. Gentry,

GOOD NEWS FOR YOUR 2017-18 FISCAL YEAR BUDGET!

On behalf of the Special District Risk Management Authority Board of Directors we are pleased to announce the Board took action on February 2, 2017, approving **no rate increase for the Workers' Compensation Program for 2017-18!**

To assist your agency in their budgeting process, SDRMA has estimated 2017-18 annual contribution amounts using your agency's applicable Individual Class Code Rates, Experience Modification Factor (EMOD) and prior year Estimated Payroll Wages. Your agency's actual annual contribution amount will also vary from 2016-17 as a result of variances in your reported payroll, EMOD (worksheet attached) and Credit Incentive Program (CIP) points earned.

Summary	2017-18	2016-17	\$ Change	% Change
Estimated Annual Contribution	\$13,233	\$13,899	-\$666	-4%

Detail	2017-18	2016-17
2016-17 Estimated Payroll Wages	\$356,820	\$356,820
Member's Individual Class Code Rates	See attached	See attached
Risk Factor - <i>if applicable</i>		
EMOD	80%	84%
Advanced Credit Incentive Program (CIP)	15%	15%
5% Multi-Program Discount - <i>if applicable</i>	-\$696	-\$726

Other Important Items to Note:

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- Our Multi-Program Discount provides members a great opportunity to save money. Members receive an automatic multi-program discount of 5% per program (Property/Liability and Workers' Compensation) while they belong to both programs.
- SDRMA's Safety/Claims Education Day/Annual Membership Meeting is Tuesday, March 28 at the Hilton Sacramento Arden West Hotel and is FREE to SDRMA members including meals. For more information, please visit our website at www.sdrma.org and click on "Register for a Training Workshop" on the right side of the page.
- Members considering to withdraw from coverage with SDRMA for the 2017-18 program year are required to submit a "Notice of Intent to Withdraw" according to SDRMA Bylaws by April 1 and must have completed the initial 3-year commitment period. Members not renewing coverage for 2017-18 will be ineligible to receive the longevity distribution credit recently approved by the Board.

Thank you for your continued participation in helping make SDRMA the premier risk management program in California! If you have any questions, please contact Heather Thomson, Chief Financial Officer at 800.537.7790 or hthomson@sdrma.org.

Sincerely,
Special District Risk Management Authority



Jean Bracy, President
Board of Directors

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

10 ADMINISTRATION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget 16-17	Rec. 16-17	Budget 17-18	Change 17-18	Budget 17-18	Budget 17-18
40000										
40220 Weed Abatement Fees		1,662	1,646		450	0%	1,133		1,133	251%
40300 Fireworks Permit Fees			1,800		800	0%	1,030		1,030	128%
40320 Fire Impact Fees		4,016	55,217		0	0%	10,225		10,225	*****
40410 Mutual Aid Fires			6,896		0	0%			0	0%
40420 Ambulance Reimbursement		4,364	4,431		3,200	0%	2,266		2,266	70%
40440 CDBG Grant VFFA grant					105,000	0%			0	0%
40500 VFF Assistance Grant					0	0%	5,150		5,150	*****
42200 Fire Recovery Program					0	0%	500		500	*****
Group:		10,042	69,990		109,450	0%	20,304	0	20,304	18%
43000 Property Taxes Collected										
43000 Property Taxes Collected		45,034	289,090	3,339	304,291	1%	313,420		313,420	103%
Group:		45,034	289,090	3,339	304,291	1%	313,420	0	313,420	103%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire			61,224		0	0%			0	0%
Group:			61,224		0	0%	0	0	0	0%
46000 Interest										
46000 Interest		850	38		100	0%			0	0%
46151 Refund/Adjustments		766	3,948		0	0%			0	0%
46155 Will Serve Processing		117			0	0%			0	0%
46156 Reimbursement of State		215			0	0%			0	0%
46175 Sale of Surplus Property		4,116			0	0%			0	0%
Group:		6,064	3,986		100	0%	0	0	0	0%
Fund:		61,140	424,290	3,339	413,841	1%	333,724	0	333,724	80%

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

30 LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget 16-17	Rec. 16-17	Budget 17-18	Change 17-18	Budget 17-18	Budget 17-18
43000 Property Taxes Collected										
43000 Property Taxes Collected		12,741	79,893	917	77,486	1%	79,810		79,810	102%
Group:		12,741	79,893	917	77,486	1%	79,810	0	79,810	102%
46000 Interest										
46000 Interest		868	38		0	0%			0	0%
46150 Miscellaneous Income		306			0	0%			0	0%
46151 Refund/Adjustments		124	3,948		0	0%			0	0%
46156 Reimbursement of State		215			0	0%			0	0%
Group:		1,513	3,986		0	0%	0	0	0	0%
Fund:		14,254	83,879	917	77,486	1%	79,810	0	79,810	102%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget 16-17	Rec. 16-17	Budget 17-18	Change 17-18	Budget 17-18	Budget 17-18
40000										
40440 CDBG Grant		374,288			0	0%			0	0%
40750 Solid Waste Contract		28,529	15,007		0	0%			0	0%
40760 Sludge Bed - Co. of San		300			0	0%			0	0%
40850 Wastewater Hook-up Fees fees charged for hook-up to system.		220,298	282,610		0	0%	150,000		150,000	*****
40900 Wastewater Sales		297,324	308,489		333,976	0%	337,366		337,366	101%
40910 Wastewater Late Charges		11,286	9,882		0	0%			0	0%
Group:		932,025	615,988		333,976	0%	487,366	0	487,366	145%
43000 Property Taxes Collected										
43000 Property Taxes Collected		7,320	45,627	517	46,502	1%	47,808		47,808	102%
Group:		7,320	45,627	517	46,502	1%	47,808	0	47,808	102%
46000 Interest										
46000 Interest		2,066	153		100	0%			0	0%
46151 Refund/Adjustments		-3,041	3,987		0	0%	1,000		1,000	*****
46153 Plan Check Fees development plan reviews					0	0%	1,000		1,000	*****
46155 Will Serve Processing		234			0	0%			0	0%
46156 Reimbursement of State		859			0	0%			0	0%
46175 Sale of Surplus Property		94			0	0%			0	0%
46180 Public Records Requests		4			0	0%			0	0%
Group:		216	4,140		100	0%	2,000	0	2,000	2000%
Fund:		939,561	665,755	517	380,578	0%	537,174	0	537,174	141%

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

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget 16-17	Rec. 16-17	Budget 17-18	Change 17-18	Budget 17-18	Budget 17-18
40000										
40440 CDBG Grant			-910		0	0%			0	0%
Group:			-910		0	0%	0	0	0	0%
41000 Water Sales										
41000 Water Sales		295,011	296,662		330,117	0%	385,102		385,102	116%
41001 Water Connection Fees		419,228	514,490	2,250	0	***%			0	0%
41005 Water Late Charges		15,842	20,539		0	0%			0	0%
41010 Water Meter Fees		62,654	23,030	47,450	4,500	***%	100,786		100,786	2239%
Group:		792,735	854,721	49,700	334,617	15%	485,888	0	485,888	145%
46000 Interest										
46000 Interest		1,464	153		150	0%	1,061		1,061	707%
46010 Transfer In					23,000	0%			0	0%
46151 Refund/Adjustments		-6,474	5,094		0	0%			0	0%
46153 Plan Check Fees					2,060	0%	2,122		2,122	103%
46155 Will Serve Processing		117	500		515	0%	530		530	102%
46156 Reimbursement of State		859			0	0%			0	0%
46175 Sale of Surplus Property		694			0	0%			0	0%
46180 Public Records Requests		4			0	0%			0	0%
Group:		-3,336	5,747		25,725	0%	3,713	0	3,713	14%
Fund:		789,399	859,558	49,700	360,342	14%	489,601	0	489,601	135%

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

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget 16-17	Rec. 16-17	Budget 17-18	Change 17-18	Budget 17-18	Budget 17-18
40000										
40750 Solid Waste Contract			63,778	2,753	0	***%			0	0%
Group:			63,778	2,753	0	***%	0	0	0	0%
46000 Interest										
46005 Franchise Fees					28,714	0%	29,446		29,446	102%
Group:					28,714	0%	29,446	0	29,446	102%
Fund:			63,778	2,753	28,714	10%	29,446	0	29,446	102%
Grand Total:		1,805,050	2,242,004	57,226	1,539,579		1,782,755	0	1,782,755	

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

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
61000	Administration										
105	Salaries and Wages		7,023	32,000		0	0%			0	0%
111	BOD Stipend			5,100		6,000	0%	8,000		8,000	133%
115	Payroll Expenses		-1,421			0	0%			0	0%
130	Payroll Tax - Fed W/H		169			0	0%			0	0%
175	Payroll - Income Withhold		521			0	0%			0	0%
205	Insurance - Health		4,478			0	0%			0	0%
210	Insurance - Dental		23			0	0%			0	0%
215	Insurance - Vision		23			0	0%			0	0%
225	Retirement - PERS expense			1,300		0	0%			0	0%
301	Facility Use		-35			0	0%			0	0%
305	Operations and maintenanc replace flooring in Admin offices and loft			945	124	0	***%	25,000		25,000	*****%
320	Printing and reproduction			496	430	300	143%	500		500	167%
324	Professional Svcs- Consul					4,800	0%	5,000		5,000	104%
326	Professional svcs - Engin				91	0	***%			0	0%
327	Professional svcs - Legal			93,546	17,595	166,500	11%	220,000		220,000	132%
328	Insurance - prop and liab					24,000	0%	29,000		29,000	121%
335	Meals - Reimbursement			130		0	0%			0	0%
340	Meetings and conferences		20			1,000	0%	1,000		1,000	100%
345	Mileage expense reimburse		47	13		400	0%	500		500	125%
375	Internet expenses					4,116	0%	1,400		1,400	34%
376	Webpage- Upgrade/Maint					2,400	0%	2,900		2,900	121%
385	Dues and subscriptions					5,130	0%	5,200		5,200	101%
386	Education and training			5,447		4,800	0%	5,500		5,500	115%

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

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
393	Advertising and public no			155		400	0%			0	0%
394	LAFCO Allocations				5,541	5,500	101%	5,900		5,900	107%
405	Software					5,100	0%			0	0%
410	Office Supplies			802		5,200	0%	250		250	5%
415	Office Equipment			730		6,500	0%			0	0%
465	Cell phones, radios and p					1,680	0%			0	0%
470	Communication equipment			1,120	301	0	***%			0	0%
475	Computer supplies and upg			2,011	417	27,718	2%			0	0%
495	Uniform expense			607		0	0%			0	0%
715	Licenses, permits and fee				10	0	***%			0	0%
908	Cash Over/ Cash Short			-1		0	0%			0	0%
911	Finance Charges/Late Fees			1		0	0%			0	0%
925	Bank service charges			1,489		0	0%			0	0%
940	Bank service charges		24			0	0%			0	0%
	Account:		10,872	145,891	24,509	271,544	9%	310,150	0	310,150	114%
	Fund:		10,872	145,891	24,509	271,544	9%	310,150	0	310,150	114%

%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
60505	Repairs & Maintenance - Infrastructure										
353	Repairs & Maint- Infrastr					387	0%	200		200	52%
	Account:					387	0%	200	0	200	52%
62000	Fire										
105	Salaries and Wages		88,828	44,471	3,586	57,684	6%	59,500		59,500	103%
106	Vacation Used		3			0	0%			0	0%
110	Payroll tax expense		2,174			0	0%	9,012		9,012	*****
115	Payroll Expenses			402		0	0%	2,789		2,789	*****
120	Workers' Compensation		7,730	6,968		7,474	0%	8,150		8,150	109%
121	Physicals			1,200	255	1,600	16%			0	0%
125	Volunteer firefighter sti		-23,829	21,632	12,850	88,562	15%	34,560		34,560	39%
126	Strike Team Pay - VFF		-37,616	33,379		37,523	0%	34,230		34,230	91%
130	Payroll Tax - Fed W/H		-811			20,623	0%			0	0%
135	Payroll Tax - FICA		236	3,435	680	3,577	19%	3,910		3,910	109%
140	Payroll Tax - Medicare		186	1,437	238	837	28%	1,845		1,845	220%
155	Payroll Tax - SUI		262	1,688	643	558	115%	1,495		1,495	268%
160	Payroll Tax - ETT		-159	81	16	58	28%	1,402		1,402	2417%
165	Payroll Tax - FUTA		708	3,799	743	42	***	5,302		5,302	12624%
205	Insurance - Health		4,043	418	69	1,080	6%	1,520		1,520	141%
210	Insurance - Dental		1,115	36	5	250	2%	450		450	180%
215	Insurance - Vision		432	6	1	375	0%	550		550	147%
225	Retirement - PERS expense		1,201	48	59	650	9%	1,580		1,580	243%
305	Operations and maintenanc		3,342	1,948	795	2,000	40%	1,800		1,800	90%
310	Phone and fax expense		558	455	33	0	***	650		650	*****
315	Postage, shipping and fre		518	604		625	0%	625		625	100%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
320	Printing and reproduction		118			100	0%	200		200	200%
325	Professional svcs - Accou		585			2,500	0%	1,600		1,600	64%
326	Professional svcs - Engin		41	2,676		0	0%	2,800		2,800	*****
327	Professional svcs - Legal		2,790	4,650		0	0%			0	0%
328	Insurance - prop and liab		7,784	2,219	2,207	0	***%			0	0%
330	Contract labor		1,878	3,818		0	0%			0	0%
335	Meals - Reimbursement		132	84	60	500	12%	525		525	105%
340	Meetings and conferences					750	0%	750		750	100%
345	Mileage expense reimburse		66			350	0%	670		670	191%
350	Repairs and maint - compu		888	397		0	0%			0	0%
351	Repairs and maint - equip		4,012	4,526	40	1,500	3%	3,500		3,500	233%
352	Repairs and maint - struc		405	259		350	0%	200		200	57%
353	Repairs & Maint- Infrastr		172	646		0	0%	350		350	*****
354	Repairs and maint - vehic		5,760	8,627	864	9,500	9%	8,545		8,545	90%
370	Dispatch services		5,340	6,414		6,775	0%	7,110		7,110	105%
375	Internet expenses		122	54	3	0	***%	300		300	*****
380	Utilities - alarm service		63	18		285	0%	295		295	104%
381	Utilities - electric		2,726	1,585	20	1,850	1%	1,875		1,875	101%
382	Utilities - propane		146	164		250	0%	600		600	240%
383	Utilities - trash		19			0	0%			0	0%
385	Dues and subscriptions		5,013	1,627	1,050	1,975	53%	3,250		3,250	165%
386	Education and training		1,967	401	293	11,526	3%	500		500	4%
387	Education and training: T					2,976	0%	3,000		3,000	101%
388	Education and training: C			260		675	0%	745		745	110%

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20 FIRE PROTECTION DEPARTMENT

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

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20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
820	Fireworks Clean Up		-1,400	1,000		1,000	0%	1,000		1,000	100%
900	Misc		-23,524	336		0	0%			0	0%
905	Transfer out					16,775	0%	50,250		50,250	300%
915	Returned Checks		81			0	0%			0	0%
920	Credit Card Service Fees		278	47		300	0%			0	0%
925	Bank service charges		832	777		0	0%			0	0%
930	Interest Fees			15		0	0%			0	0%
960	Property tax expense		142	721		735	0%	775		775	105%
990	Property Tax Revenue		-216,477			0	0%			0	0%
999	Fire Impact fees					10,000	0%	10,000		10,000	100%
	Account:		-97,903	356,088	25,142	374,958	7%	321,355	0	321,355	86%
62500	Fire Hydrants										
	326 Professional svcs - Engin			1,446		2,744	0%			0	0%
	Account:			1,446		2,744	0%	0	0	0	0%
	Fund:		-97,903	357,534	25,142	378,089	7%	321,555	0	321,555	85%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
63000	Lighting										
105	Salaries and Wages		16,158	6,406	280	10,699	3%	10,950		10,950	102%
110	Payroll tax expense		17			0	0%	310		310	*****
115	Payroll Expenses			329		450	0%	470		470	104%
120	Workers' Compensation		243	2,363		750	0%	815		815	109%
130	Payroll Tax - Fed W/H		-811			2,477	0%			0	0%
135	Payroll Tax - FICA		45	221	16	664	2%	4,995		4,995	752%
140	Payroll Tax - Medicare		16	87	4	156	3%	100		100	64%
155	Payroll Tax - SUI		4	54		97	0%	470		470	485%
160	Payroll Tax - ETT			4		0	0%	295		295	*****
165	Payroll Tax - FUTA		30	84		869	0%	250		250	29%
205	Insurance - Health		1,013	494		1,500	0%	1,535		1,535	102%
210	Insurance - Dental		24	33		250	0%	297		297	119%
215	Insurance - Vision		4	5		175	0%	190		190	109%
225	Retirement - PERS expense		727	1,791	2	975	0%	2,210		2,210	227%
305	Operations and maintenanc		1,127	222		3,700	0%	800		800	22%
310	Phone and fax expense		87	237	33	0	***%	250		250	*****
320	Printing and reproduction		31	41		75	0%	115		115	153%
325	Professional svcs - Accou		585			750	0%	1,615		1,615	215%
326	Professional svcs - Engin		41	130		0	0%			0	0%
327	Professional svcs - Legal Transferred to FUND 10		2,281	4,284		0	0%			0	0%
328	Insurance - prop and liab Transferred to FUND 10		745	2,219	2,207	0	***%			0	0%
330	Contract labor		-103	3,818		0	0%			0	0%
340	Meetings and conferences					300	0%	350		350	117%

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30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
345	Mileage expense reimburse		12			0	0%			0	0%
350	Repairs and maint - compu		472			0	0%			0	0%
351	Repairs and maint - equip			663		500	0%	650		650	130%
353	Repairs & Maint- Infrastr			183		500	0%	1,750		1,750	350%
375	Internet expenses		35	30	3	0	***%	100		100	*****%
381	Utilities - electric		15,156	12,628	183	18,000	1%	25,000		25,000	139%
382	Utilities - propane		56	42		0	0%			0	0%
383	Utilities - trash		-476			0	0%			0	0%
385	Dues and subscriptions		242			0	0%			0	0%
393	Advertising and public no		-200	11		0	0%			0	0%
394	LAFCO Allocations Transferred to FUND 10		395	467		0	0%			0	0%
400	Supplies		3			0	0%			0	0%
405	Software		910	533		0	0%			0	0%
410	Office Supplies		-211	294	9	0	***%	1,780		1,780	*****%
415	Office Equipment			1,744		0	0%			0	0%
440	Vehicle Replacement Fund					10,000	0%	6,525		6,525	65%
465	Cell phones, radios and p		7	13		0	0%	75		75	*****%
475	Computer supplies and upg			6		0	0%			0	0%
485	Fuel expense			185		0	0%			0	0%
490	Small tools and equipment					500	0%	350		350	70%
500	Capital Outlay			5,655		12,500	0%			0	0%
514	Fire Sprinklers - Undergr		30			0	0%			0	0%
715	Licenses, permits and fee			54	13	0	***%			0	0%
900	Misc		-449			0	0%			0	0%

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30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old	
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget	
905	Transfer out					3,050	0%				0	0%
915	Returned Checks		3			0	0%				0	0%
925	Bank service charges		-8			0	0%				0	0%
930	Interest Fees			15		0	0%				0	0%
960	Property tax expense		20	85		0	0%				0	0%
990	Property Tax Revenue		-61,356			0	0%				0	0%
	Account:		-23,095	45,430	2,750	68,937	4%	62,247	0	62,247	90%	
	Fund:		-23,095	45,430	2,750	68,937	4%	62,247	0	62,247	90%	%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
64000	Sanitary										
104	Paid Time Off		208	208		0	0%			0	0%
105	Salaries and Wages		96,990	120,233	11,358	109,900	10%	152,820		152,820	139%
106	Vacation Used		432	759		0	0%			0	0%
107	Overtime		1,860	1,525		0	0%			0	0%
108	Sick Leave Used		225	167		0	0%			0	0%
109	Stand-by Hours		858	735		0	0%			0	0%
110	Payroll tax expense		-2,801			0	0%	1,865		1,865	*****
115	Payroll Expenses			909		0	0%	4,856		4,856	*****
120	Workers' Compensation		9,639	7,000		6,750	0%	9,935		9,935	147%
130	Payroll Tax - Fed W/H		-3,245			27,792	0%			0	0%
135	Payroll Tax - FICA		696	3,025	326	5,235	6%			0	0%
140	Payroll Tax - Medicare		514	1,760	164	2,061	8%			0	0%
155	Payroll Tax - SUI		62	615	19	783	2%			0	0%
160	Payroll Tax - ETT		21	91	11	9,018	0%			0	0%
165	Payroll Tax - FUTA		1,010	1,053	22	2,780	1%			0	0%
205	Insurance - Health		12,922	8,682	682	5,150	13%	18,650		18,650	362%
210	Insurance - Dental		372	822	57	990	6%	1,200		1,200	121%
215	Insurance - Vision		54	125	9	300	3%	400		400	133%
225	Retirement - PERS expense		9,667	8,625	630	7,795	8%	15,375		15,375	197%
305	Operations and maintenanc		9,486	3,631	44	3,500	1%	5,200		5,200	149%
310	Phone and fax expense		1,421	1,552	210	0	****	1,230		1,230	*****
315	Postage, shipping and fre		2,089	1,970		2,108	0%	1,950		1,950	93%
320	Printing and reproduction		125	279		400	0%	600		600	150%
324	Professional Svcs- Consul					1,000	0%	1,000		1,000	100%

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Expenditure Budget Report -- MultiYear Actuals
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
325	Professional svcs - Accou		2,340			2,500	0%	2,625		2,625	105%
326	Professional svcs - Engin		9,321	9,006	91	3,000	3%	9,000		9,000	300%
327	Professional svcs - Legal Transferred to FUND 10		11,969	19,513		0	0%			0	0%
328	Insurance - prop and liab Transferred to Fund 10		5,897	8,840	8,827	0	***%			0	0%
330	Contract labor		10,900	4,698		0	0%			0	0%
340	Meetings and conferences		488			500	0%	570		570	114%
345	Mileage expense reimburse		158	258		200	0%	300		300	150%
350	Repairs and maint - compu		966	764		0	0%			0	0%
351	Repairs and maint - equip		947	1,594		7,000	0%	7,500		7,500	107%
352	Repairs and maint - struc		89			925	0%	2,150		2,150	232%
353	Repairs & Maint- Infrastr		1,309	263		3,700	0%	5,950		5,950	161%
354	Repairs and maint - vehic		51	470	366	1,500	24%			0	0%
355	WW - Testing & Supplies		2,422	4,749		3,750	0%	4,650		4,650	124%
358	Testing & Supplies-SLT We		81			0	0%			0	0%
359	Testing & Supplies-Other		-39			0	0%			0	0%
375	Internet expenses		315	168	14	0	***%	550		550	*****%
380	Utilities - alarm service		906	767		1,125	0%	1,275		1,275	113%
381	Utilities - electric		59,464	55,298	5,527	57,950	10%	54,750		54,750	94%
382	Utilities - propane		281	309		350	0%	685		685	196%
383	Utilities - trash		-1,588	567	48	625	8%	675		675	108%
385	Dues and subscriptions		2,455	574		1,850	0%	1,985		1,985	107%
386	Education and training			395		1,250	0%	1,250		1,250	100%
393	Advertising and public no		75	45		100	0%	300		300	300%

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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
394	LAFCO Allocations Transferred to FUND 10		1,578	1,869		0	0%			0	0%
395	Community Outreach			163		0	0%	250		250	*****
400	Supplies		2,782			0	0%			0	0%
405	Software		3,564	2,133		0	0%			0	0%
410	Office Supplies		438	1,307	36	0	****	710		710	*****
415	Office Equipment		214	1,889		0	0%			0	0%
420	Equipt. & Supplies		8,869	6,910		2,800	0%	700		700	25%
440	Vehicle Replacement Fund					0	0%	17,000		17,000	*****
450	EMS supplies		293			0	0%			0	0%
459	Scada			40,165	108	1,000	11%	1,000		1,000	100%
465	Cell phones, radios and p		577	477		0	0%	625		625	*****
470	Communication equipment					525	0%	525		525	100%
475	Computer supplies and upg			6		0	0%			0	0%
482	Chemicals-Well #4		948			0	0%			0	0%
485	Fuel expense		3,364	2,338	629	3,175	20%	3,525		3,525	111%
490	Small tools and equipment		693	647		675	0%	300		300	44%
495	Uniform expense		97	458		550	0%	500		500	91%
498	Sales Tax Paid			107		0	0%			0	0%
500	Capital Outlay			15,891		0	0%			0	0%
514	Fire Sprinklers - Undergr		177			0	0%			0	0%
535	Water Lines Repairs			438		0	0%			0	0%
545	Sewer System Mngmt Plan (1,930			0	0%			0	0%
550	Reg. Salt & Nutrient Mgmt		961			0	0%			0	0%
553	Manholes and Valve Raisin		1,450			2,000	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
555	16th Street Sewer Replace	1,531	176,830	9,081		0	0%			0	0%
557	Verde Place Sewer		74,332			0	0%			0	0%
560	Sewer Line Repairs			171		0	0%			0	0%
570	Repairs, Maint. and Video		7,800	9,267		9,975	0%	7,500		7,500	75%
581	WWTP Expansion			1,549		0	0%			0	0%
582	WWTP Plant Maintenance		10,785	9,671	17,524	9,000	195%	13,750		13,750	153%
583	WWTP Drying Pond Maintena		170	500		0	0%			0	0%
585	Sludge Removal Project			11,358	165	1,250	13%	2,580		2,580	206%
705	Waste Discharge Fees/Perm		17,017			25,000	0%	25,625		25,625	103%
715	Licenses, permits and fee		2,427	20,502	929	2,500	37%	2,565		2,565	103%
800	Deposit/ Liabilities		-1,023	108		0	0%			0	0%
805	Refundable Water & Hydran			6	28	0	***%			0	0%
900	Misc		-4,082			0	0%			0	0%
905	Transfer out					40,667	0%	109,000		109,000	268%
908	Cash Over/ Cash Short		10	10		0	0%			0	0%
910	Tax Penalties & Late Fees			2		0	0%			0	0%
911	Finance Charges/Late Fees			32		0	0%			0	0%
915	Returned Checks		39			0	0%			0	0%
920	Credit Card Service Fees		390	47		350	0%			0	0%
925	Bank service charges		-32			0	0%			0	0%
930	Interest Fees			59		0	0%			0	0%
960	Property tax expense		151	79		150	0%			0	0%
990	Property Tax Revenue		-35,247			0	0%			0	0%
Account:		1,531	528,914	409,284	47,824	371,504	13%	495,451	0	495,451	133%

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40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
65000	Water										
315	Postage, shipping and fre		416			0	0%			0	0%
385	Dues and subscriptions		81			0	0%			0	0%
	Account:		497			0	***%	0	0	0	0%
	Fund:	1,531	529,411	409,284	47,824	371,504	13%	495,451	0	495,451	133%

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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
60505	Repairs & Maintenance - Infrastructure										
353	Repairs & Maint- Infrastr				3,000	0%	3,200		3,200	107%	
	Account:				3,000	0%	3,200	0	3,200	107%	
61000	Administration										
380	Utilities - alarm service				825	0%	910		910	110%	
	Account:				825	0%	910	0	910	110%	
62000	Fire										
315	Postage, shipping and fre				750	0%	810		810	108%	
	Account:				750	0%	810	0	810	108%	
64000	Sanitary										
459	Scada				1,000	0%			0	0%	
	Account:				1,000	0%	0	0	0	0%	
65000	Water										
104	Paid Time Off		208	208	0	0%			0	0%	
105	Salaries and Wages		110,300	135,924	11,163	109,900	10%	158,955	158,955	145%	
106	Vacation Used		492	284	0	0%			0	0%	
107	Overtime		917	1,179	0	0%			0	0%	
108	Sick Leave Used		149	167	0	0%			0	0%	
109	Stand-by Hours		857	737	0	0%			0	0%	
110	Payroll tax expense		-2,011		25,000	0%	27,500		27,500	110%	
115	Payroll Expenses			909	0	0%	1,910		1,910	*****	
120	Workers' Compensation		2,595	7,007	6,750	0%	8,400		8,400	124%	
130	Payroll Tax - Fed W/H		-3,245		27,792	0%			0	0%	
135	Payroll Tax - FICA		696	3,030	337	6,235	5%		0	0%	
140	Payroll Tax - Medicare		543	1,973	161	2,062	8%		0	0%	
155	Payroll Tax - SUI		62	671	19	883	2%		0	0%	
160	Payroll Tax - ETT		23	106	11	11,000	0%		0	0%	

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 16-17	% Exp. 16-17	Prelim. Budget 17-18	Budget Changes 17-18	Final Budget 17-18	% Old Budget 17-18
		13-14	14-15	15-16	16-17						
165	Payroll Tax - FUTA		1,018	1,149	22	0	***%			0	0%
205	Insurance - Health		13,069	10,396	631	6,150	10%	15,650		15,650	254%
210	Insurance - Dental		380	950	54	930	6%	1,595		1,595	172%
215	Insurance - Vision		55	145	9	300	3%	750		750	250%
225	Retirement - PERS expense		9,743	9,791	588	8,755	7%	17,512		17,512	200%
305	Operations and maintenanc		10,997	5,069	130	4,500	3%	5,100		5,100	113%
310	Phone and fax expense		1,880	2,076	170	0	***%	1,745		1,745	*****%
315	Postage, shipping and fre		2,505	1,938		2,108	0%	865		865	41%
320	Printing and reproduction		381	506		575	0%	645		645	112%
325	Professional svcs - Accou		2,340			2,500	0%	8,720		8,720	349%
326	Professional svcs - Engin		11,570	1,950		3,500	0%	9,800		9,800	280%
327	Professional svcs - Legal Transferred to FUND 10		30,375	71,983	2,229	0	***%			0	0%
328	Insurance - prop and liab Transferred to FUND 10		7,120	8,840	8,827	0	***%			0	0%
330	Contract labor		-63	4,530		0	0%			0	0%
335	Meals - Reimbursement			31		0	0%			0	0%
340	Meetings and conferences		474			750	0%	825		825	110%
345	Mileage expense reimburse		387	291		300	0%	300		300	100%
350	Repairs and maint - compu		971	764		0	0%			0	0%
351	Repairs and maint - equip		6,396	2,957		2,000	0%	1,800		1,800	90%
352	Repairs and maint - struc		405	972		1,000	0%			0	0%
353	Repairs & Maint- Infrastr	306	21,115	6,360	272	8,000	3%	3,750		3,750	47%
354	Repairs and maint - vehic		51	589	366	1,500	24%	3,500		3,500	233%
355	WW - Testing & Supplies					0	0%	18,975		18,975	*****%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
356	Testing & Supplies-Well #		2,280	26,152	349	2,000	17%			0	0%
357	Testing & Supplies-Well #		2,029	1,205	338	2,000	17%			0	0%
358	Testing & Supplies-SLT We		4,843	4,684	204	5,000	4%			0	0%
359	Testing & Supplies-Other		7,522	7,167	678	7,800	9%			0	0%
362	Cross-Connection Control		761	1,145	187	1,200	16%	975		975	81%
375	Internet expenses		314	168	14	0	***%	750		750	*****%
380	Utilities - alarm service		590	837		0	0%	870		870	*****%
381	Utilities - electric		31,796	28,050	3,068	31,000	10%	34,500		34,500	111%
382	Utilities - propane		281	309		350	0%	725		725	207%
383	Utilities - trash		-1,588	567	48	650	7%	700		700	108%
385	Dues and subscriptions		2,884	6,883		6,875	0%	1,895		1,895	28%
386	Education and training			1,129		2,050	0%	2,000		2,000	98%
392	Cross connection Control					0	0%	950		950	*****%
393	Advertising and public no		225	200		210	0%	225		225	107%
394	LAFCO Allocations		1,578	1,869		0	0%			0	0%
395	Community Outreach Transferred to FUND 10		638	163		0	0%			0	0%
400	Supplies		2,782	322		0	0%			0	0%
405	Software		3,564	2,133		0	0%			0	0%
410	Office Supplies		438	2,108	36	0	***%	765		765	*****%
415	Office Equipment		214	2,417		0	0%			0	0%
420	Equipt. & Supplies		8,869	7,097		8,000	0%	1,000		1,000	13%
425	Well #3 Rehab - Capital		8,976	50,491		0	0%			0	0%
430	Equipt & Supplies-Well #4		253	1,196		0	0%			0	0%
440	Vehicle Replacement Fund					0	0%	18,500		18,500	*****%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
459	Scada			160,643	108	1,000	11%	1,000		1,000	100%
465	Cell phones, radios and p		577	477		0	0%	400		400	*****
470	Communication equipment					100	0%	110		110	110%
475	Computer supplies and upg			6		0	0%			0	0%
480	Chemicals		307			6,550	0%	6,785		6,785	104%
481	Chemicals- Well #3		1,681	2,370	185	0	***%			0	0%
482	Chemicals-Well #4		1,922	1,134	975	0	***%			0	0%
483	Chemicals-SLT Well		219		344	0	***%			0	0%
485	Fuel expense		3,032	2,127		3,200	0%	5,780		5,780	181%
490	Small tools and equipment		739	671		500	0%	500		500	100%
495	Uniform expense		97	458		550	0%	1,000		1,000	182%
500	Capital Outlay			15,891		0	0%			0	0%
516	Water Projects Well 3		13,497	9,772		0	0%			0	0%
517	Water Projects Well 4			479		0	0%			0	0%
518	Water Projects SLT Well			3,780		0	0%			0	0%
520	Water Main Valves Replace			3,965		4,250	0%	2,410		2,410	57%
525	Water meter replacement		13,678	7,793	3,421	23,000	15%	9,000		9,000	39%
530	Fire hydrant replacement			1,826		0	0%			0	0%
535	Water Lines Repairs			502		3,000	0%	5,000		5,000	167%
537	River Road Realignment			171		0	0%			0	0%
550	Reg. Salt & Nutrient Mgmt			-1,894		0	0%			0	0%
553	Manholes and Valve Raisin		1,420	1,062		1,200	0%	1,500		1,500	125%
605	USDA Loan Payment transfer for USDA Loan Payment		40,814	66,381		47,000	0%	67,000		67,000	143%
715	Licenses, permits and fee		10,909	-915	929	7,500	12%	7,945		7,945	106%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
800	Deposit/ Liabilities		39	-4		0	0%			0	0%
805	Refundable Water & Hydran		305	3,248		0	0%			0	0%
905	Transfer out					40,667	0%			0	0%
908	Cash Over/ Cash Short		10	10		0	0%			0	0%
910	Tax Penalties & Late Fees			23		0	0%			0	0%
911	Finance Charges/Late Fees			16		0	0%			0	0%
915	Returned Checks		39			0	0%			0	0%
920	Credit Card Service Fees		390	47		250	0%			0	0%
925	Bank service charges		-40	45		0	0%			0	0%
930	Interest Fees			59		0	0%			0	0%
960	Property tax expense		121			100	0%			0	0%
	Account:	306	401,760	709,917	35,873	438,492	8%	460,582	0	460,582	105%
	Fund:	306	401,760	709,917	35,873	444,067	8%	465,502	0	465,502	105%

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

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
66000	SOLID WASTE										
105	Salaries and Wages					0	0%	17,037		17,037	*****%
110	Payroll tax expense					4,436	0%	1,038		1,038	23%
305	Operations and maintenanc			28		1,408	0%	900		900	64%
310	Phone and fax expense					0	0%	105		105	*****%
325	Professional svcs - Accou					1,515	0%	1,525		1,525	101%
327	Professional svcs - Legal			6,642		0	0%			0	0%
340	Meetings and conferences					0	0%	115		115	*****%
384	Trash Recepticles			4,758		0	0%			0	0%
386	Education and training					250	0%	125		125	50%
393	Advertising and public no			799		250	0%	500		500	200%
395	Community Outreach					275	0%	275		275	100%
	Account:			12,227		8,134	0%	21,620	0	21,620	266%
	Fund:			12,227		8,134	0%	21,620	0	21,620	266%
											%
	Grand Total:	1,837	821,045	1,680,283	136,098	1,542,275		1,676,525	0	1,676,525	

Statement for the Period January 1, 2017 to January 31, 2017
 SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn
 Account Number: A71-809608



Account Overview

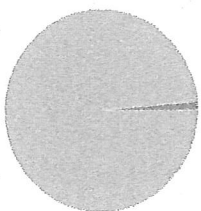
CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$137,615.46	\$137,615.46
Additions and Withdrawals	\$0.00	\$0.00
Income	\$0.02	\$0.02
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	\$117.65	\$117.65
ENDING VALUE (AS OF 01/31/17)	\$137,733.13	\$137,733.13
Total Accrued Interest	\$1,013.65	
Ending Value with Accrued Interest	\$138,746.78	

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

INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$0.02	\$0.02
TOTAL TAXABLE	\$0.02	\$0.02
TOTAL INCOME	\$0.02	\$0.02

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

ACCOUNT ALLOCATION



	Percent	Prior Period	Current Period
Money Markets	1.5 %	\$2,046.26	\$2,046.28
CDs	98.5	\$135,569.20	\$135,686.85
TOTAL	100.0 %	\$137,615.46	\$137,733.13

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

CANTELLA & CO., INC.

MN_CEBQPIGMBBBGSZF_BBBB 20170131

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



Statement for the Period January 1, 2017 to January 31, 2017

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



HOLDINGS > FIXED INCOME - 98.51% of Total Account Value

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

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

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 01/31/17	Estimated Current Market Value	Estimated Annual Income	Original/Adjusted Cost Basis	Unrealized Gain (Loss)
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CDS

Certificates of Deposit (CDs), including Market Indexed CD's and Market Linked CDs (collectively, MCDs) are generally shown at estimated market prices based upon a matrix or model pricing method that may not represent the actual price if sold prior to maturity. However, CDs and MCDs may be shown at face value for up to seven calendar days from date of issue if estimated market prices have not been received from a third party pricing vendor. The actual value of CDs and MCDs may be different from their purchase price. CDs and MCDs are subject to interest rate risk. The estimated market price reflected for MCDs may not be based on the actual closing value of the linked market index on the final maturity date and the market value of MCDs may not correspond directly to increases or decreases in the underlying linked market index. You may sell CDs or MCDs in the secondary market subject to market conditions. The secondary market for CDs and MCDs is generally illiquid. If sold prior to maturity, the value of MCDs may be less than the purchase amount or face value. The sale or redemption of any fixed income security prior to maturity may result in a substantial gain or loss, and an early withdrawal penalty may apply. Certain MCDs may only be redeemed on pre-specified liquidation dates and may have call features that allow the issuer to call the MCD prior to maturity. Certain Step Rate CDs are also subject to reinvestment risk if call provisions are exercised by the issuer and if a CD with a comparable rate is not available.

See sales materials or contact your broker/dealer for additional information.

ALLY BK MIDVALE UTAH CD 1.45000%	02006LYD9 CASH	70.000	\$1,005.29	\$70,370.30	\$1,015.00	\$70,005.65	
02/11/2019 FDIC INSURED							
CPN/PMT SEMI-ANNUAL							
ON AUG 11, FEB 11							
Next Interest Payable: 02/11/17							
Estimated Yield 1.44%							
Accrued Interest \$483.86							
Average Unit Cost \$1.00							
Adjusted Cost Basis							
				\$70,003.84	D		\$366.46

Statement for the Period January 1, 2017 to January 31, 2017
 SAN MIGUEL COMMUNITY SERVICES DISTRICT - Unincorporated Assn
 Account Number: A71-809608



HOLDINGS > FIXED INCOME *continued*

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 01/31/17	Estimated Current Market Value	Estimated Annual Income	Original/Adjusted Cost Basis	Unrealized Gain (Loss)
GOLDMAN SACHS BK USA NY CD 1.700000%	38148PAG2 CASH	65,000	\$1,00487	\$65,316.55	\$1,105.00	\$65,005.65	
02/10/2020 FDIC INSURED CPN PMT SEMI-ANNUAL ON AUG 10, FEB 10 Next Interest Payable: 02/10/17 Estimated Yield 1.69% Accrued Interest \$529.79 Average Unit Cost \$1.00 Adjusted Cost Basis							
Total CDs						\$65,004.30	0
Total Fixed Income		135,000		\$135,686.85	\$2,120.00	\$135,008.14	\$678.71
Total Securities				\$135,686.85	\$2,120.00	\$135,008.14	\$678.71

TOTAL PORTFOLIO VALUE \$137,733.13 \$2,120.00 \$135,008.14 \$678.71

Activity

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

CORE FUND ACTIVITY

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
01/31/17	CASH	REINVESTMENT	FIDELITY GOVT MMKT CAPITAL RESERVES CL REINVEST @ \$1.000	0.02	(\$0.02)
TOTAL CORE FUND ACTIVITY					(\$0.02)



Statement for the Period January 1, 2017 to January 31, 2017

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



ACTIVITY > INCOME > TAXABLE INCOME

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
01/31/17	CASH	DIVIDEND RECEIVED	FIDELITY GOVT MMKT CAPITAL RESERVES CL DIVIDEND RECEIVED		\$0.02
Total Taxable Dividends					\$0.02
Total Taxable Income					\$0.02
TOTAL INCOME					\$0.02

Footnotes and Cost Basis Information

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

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

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

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

D - Adjusted cost basis reflects any cumulative original issue discount, premium, or acquisition premium, and it assumes such amounts were amortized by the taxpayer over the life of the security from acquisition date through disposition date. For securities still held, maturity date was used instead of disposition date. Premium amortization was calculated using the yield-to-maturity method. Acquisition premium was calculated using the ratable accrual method. If applicable, adjusted cost basis reflects market discount accretion which was calculated using the straight-line method and was recognized at disposition date. Gain/loss displayed for this transaction was based on cost basis as adjusted for premium and discount as stated above and does not reflect any losses disallowed

CANTELLA & CO. INC.

MN_CEBCPYGMBBGSSZE_BBBB 20170131

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