



BOARD OF DIRECTORS

Rod Smiley, President Raynette Gregory, Vice-President
Berkley Baker, Director Anthony Kalvans, Director Owen Davis, Director

REGULAR MEETING AGENDA

Open Session 6:00 PM

601 12th Street San Miguel, CA Date: 12-14-2023

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

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

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

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

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

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

5. **Public Comment and Communications for items not on the agenda** *Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda. Speakers are **limited to three minutes**. Please sign in with name and address at podium.*
6. **Special Presentations/Public Hearings/Other**
 1. Hear presentation of the San Miguel CSD Fiscal Year 2022-23 financial audit report by Adam Guise with Moss, Levy & Hartzheim, LLP (Recommend audit approval after presentation and discussion)
7. **Non- District Reports**
 1. San Luis Obispo County Organizations
 2. Community Service Organizations
 3. Camp Roberts—Army National Guard
8. **Staff & Committee Reports - Receive & File**
 1. General Manager
 2. District Counsel
 3. District Utilities
 4. Fire Chief Report
9. **Consent Calendar** *The items listed below are scheduled for consideration as a group and one vote. Any Director may request an item be withdrawn from the Consent Agenda to discuss or to change the recommended course of action. Unless an item is pulled for separate consideration by the Board, the following items are recommended for approval without further discussion. Public Comment*
 1. 11-16-2023 Draft San Miguel CSD Board of Directors meeting minutes
 2. Adoption of San Miguel CSD Board of Director regular meeting dates for calendar year 2024 - RESOLUTION 2023-53 (Recommend review and approve)
10. **Board Action Items**
 1. Monthly Financial Reports for November 2023 (Recommendation: review and comment)
** Once the FY2022-23 Audit is approved- formal approval of monthly reports will be presented**
 2. Authorize the District Fire Chief to provide a monthly report the San Miguel Advisory Council (SMAC).
 3. Authorize a Cost Recovery Agreement between Fire Recovery USA, LLC and the San Miguel Fire Department - RESOLUTION 2023-45 Tabled from September 28th Board Meeting and again at the November 16th Board Meeting (Recommend review and approve)
 4. Authorize the General Manager to enter into a contract with Water System Consultants for updating the District hydraulic water model and performing an alternatives analysis for the

SLT Booster pump station, and approve related budget adjustment - RESOLUTION 2023-55
(Recommend review and approve)

5. Authorize the District General Manager to enter into a contract with Avila and Associates Consulting Engineers Inc. to analysis of hydrology and hydraulic modeling related to the construction of percolation ponds in the Salinas River flood plain - RESOLUTION 2023-54
(Recommend review and approve)

6. **CONTINUATION OF DISCUSSION AND POTENTIAL ACTION REGARDING THE ADOPTION OF WATER RATES FROM SEPTEMBER 28TH 2023 BOARD MEETING**

Pursuant to Article XIII (D) of the California Constitution that San Miguel Community Services District is continuing the discussion regarding the protest ballots submitted and will consider taking action to update the rate structure and increase its rates for water services.

7. Adopt revisions to District water and wastewater Billing policy - RESOLUTION 2023-47
(Recommend review and approve)

8. Discussion on priorities for Streetlighting and Landscaping Masterplan Tabled from November 16th 2023 (Discuss and provide feedback to General Manager)

9. Annual election of Board President and Vice President for calendar year 2024. (Discuss and appoint president and vice president)

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

12. **Adjourn to Closed Session/Closed Session Agenda** *Public Comment for items on closed session agenda*

1. Threat to Public Services or Facilities (Gov. Code, § 54957)

Consultation with: General Manager and General Counsel

13. **Report out of Closed Session**

14. **Adjournment to Next Regular Meeting - January 25th 2024**

ATTEST:

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

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

Date:

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 6.1

SUBJECT: Hear presentation of the San Miguel CSD Fiscal Year 2022-23 financial audit report by Adam Guise with Moss, Levy & Hartzheim, LLP (Recommend audit approval after presentation and discussion)

SUGGESTED ACTION: Hear presentation by Adam Guise with Moss, Levy & Hartzheim, LLP regarding FY 2022-23 audit and accept audit report.

DISCUSSION:

FISCAL IMPACT:

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

PREPARED BY: Kelly Dodds

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

TABLE OF CONTENTS

	<u>Page</u>
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	14
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	17
Statement of Net Position – Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	19
Statement of Cash Flows – Proprietary Funds.....	20
Notes to Basic Financial Statements	22

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Fire Fund	41
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Street Lighting Fund	42
Schedule of Changes in the OPEB Liability and Related Ratios	43
Schedule of OPEB Contributions	44
Schedule of Proportionate Share of Net Pension Liability	45
Schedule of Pension Contributions	46

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the San Miguel Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the San Miguel Community Services District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 30, 2023, on our consideration of the San Miguel Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Hartzheim LLP

Santa Maria, California
November 30, 2023

SAN MIGUEL COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

As stewards to the San Miguel Community Services District's Financial management, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended on June 30, 2023. Our District's primary objectives are *to efficiently serve the community with Fire protection, Water, Wastewater, Street Lighting/Landscaping and Solid Waste services in San Miguel*. This section of the District's financial report is provided as supplementary information to the audited financial statements. It is management's intention that this information provides the financial statement reader with a brief and concise overview and analysis of the District's financial activities for the fiscal year that ended June 30, 2023.

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

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

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

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

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

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

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

REQUIRED FINANCIAL STATEMENTS

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

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

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

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

Required Supplementary Information regarding the funding progress of the District's pension plan and other post-employment benefits can be found on pages 43-46 of the Audited Financial Statements.

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

FINANCIAL HIGHLIGHTS

- The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the fiscal year by \$11,393,901. This represents the net position of the District as of June 30, 2023.
- The District's net position increased by \$875,108.
- Total Revenues for the fiscal year were \$3,387,563 an increase of \$108,581 or 3.31% over the prior fiscal year.
- Total operating expenses for the fiscal year were \$2,512,455 a decrease of \$25,901 or 1.02% over the prior fiscal year. Consistent with the Generally Accepted Accounting Principles, operating expenses do not include principal payments or capital asset purchases.
- The District made principal payments on long-term debts in the amount of \$125,271 during the fiscal year.
- In addition to the operating expenses, the District incurred \$580,099 in capital asset purchases during the current fiscal year.
- Cash and Cash Equivalents on June 30, 2023 totaled \$5,803,559.
- Cash and Cash Equivalents increased by \$547,129 during the fiscal year
- During the prior fiscal year (2021/22) Cash and Cash Equivalents decreased by \$547,083
- The District's Governmental Fund Balances increased \$17,937 or 0.9% from the previous year
- Salary and Wages decreased by 9% or \$66,882

NET POSITION

Net Position may serve over time as a useful indicator of a government's financial position. In the case of our District, the assets and deferred outflows exceeded the liabilities and deferred inflows by \$11,393,901 at the close of the most recent fiscal year.

SUMMARY OF NET POSITION JUNE 30, 2023 AND 2022		
	Governmental and Business-Type Activities	
	2023	2022
Current and other assets	\$6,297,494	\$5,745,834
Capital assets	7,316,898	7,096,624
Total Assets	13,614,392	12,842,458
Deferred outflows of resources	289,873	231,951
Total Deferred Outflows	289,873	231,951
Current and other liabilities	225,969	239,439
Long-term liabilities outstanding	2,139,121	2,179,703
Total Liabilities	2,365,090	2,419,142
Deferred inflows of resources	145,274	136,474
Total Deferred Inflows	145,274	136,474
Net investment in capital assets	5,852,189	5,545,912
Restricted	2,903,507	3,744,580
Unrestricted	2,638,205	1,228,301
Total Net Position	\$11,393,901	\$10,518,793

The largest portion of the District's net position of \$5,852,189 (51.4%) reflects its net investment in capital assets (e.g. land, structures and improvements, equipment, and construction in progress); less any related debt and other payables used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another significant portion of the District's net position of \$2,638,205 (23.2%) represents Restricted resources that are subject to external restrictions on how they may be used.

At the end of the fiscal year the District is able to report positive balances in all of the categories of net position. The District's net position increased by \$875,108 during the 2022-2023 fiscal year, which is a 8.3% increase in total net position.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
REVENUES:						
Program revenues:						
Charges for services	\$17,053	\$11,415	\$2,281,254	\$2,169,433	\$2,298,307	\$2,180,848
Operating grants and contributions	146	167,602	0	0	146	167,602
Capital grants and contributions	0	0	104,543	78,017	104,543	78,017
General revenues:						
Property taxes	634,012	535,249	124,701	226,765	758,713	762,014
Invest earnings (loss)	(993)	(755)	10,451	18,087	9,458	17,332
Gain on the sale of property	27,600	53,000	107,643	0	135,243	53,000
Miscellaneous	25,100	389	56,053	19,780	81,153	20,169
Transfers	79,691	0	(79,691)	0	0	0
TOTAL REVENUES	782,609	766,900	2,604,954	2,512,082	3,387,563	3,278,982
EXPENSES:						
Governmental activities:						
Public safety	572,901	566,458			572,901	566,458
Street lighting	64,312	56,095			64,312	56,095
Depreciation (unallocated)	83,978	98,388			83,978	98,388
Business-type activities:						
Water			1,014,349	1,060,659	1,014,349	1,060,659
Wastewater			776,915	756,756	776,915	756,756
TOTAL EXPENSES	721,191	720,941	1,791,264	1,817,415	2,512,455	2,538,356
CHANGE IN NET POSITION	61,418	45,959	813,690	694,667	875,108	740,626
Net position at beginning of year	2,020,353	1,974,394	8,498,440	7,803,773	10,518,793	9,778,167
NET POSITION AT END OF YEAR	\$2,081,771	\$2,020,353	\$9,312,130	\$8,498,440	\$11,393,901	\$10,518,793

REVENUES

The District's total revenues per the Statement of Activities were \$3,387,563 for the fiscal year ended June 30, 2023 which represents an increase of \$108,581 or 3.3% from the prior year. Charges for Services revenue of \$2,298,307 comprised 68% of total revenues. Property tax revenue of \$758,713 comprised 22% of total revenues of the District, that is restricted for specific Fund use. The increase in Property tax revenue reflects the increase in Proposition 13 adjustments on existing homes combined with the increase of sales on existing and new home properties and local development. The decrease in Governmental Activity Operating contributions reflects the decrease in Federal OES Fires that the District went to. The increase in Business-Type Activities Miscellaneous revenue reflects the increase in customer dumping trips this year.

OPERATING EXPENSES

Expenses of the District totaled \$2,512,455 for the fiscal year ended June 30, 2023 which represents a decrease of \$25,901 or -1.02% from the prior year. Water Service costs represents the largest expenditure of 40%, Wastewater Service costs 31%, and Public Safety costs 23% of total expenses.

The following table shows the cost of each of the District's programs and the net cost of the programs for the fiscal year ended June 30, 2023. Net costs is the total cost less fees and other direct revenue generated by the activities. The net cost of the Public Safety, Street Lighting, Water and Wastewater/Solid Waste reflects the financial burden that was placed on the District's taxpayers and Service Customers by each of the programs to maintain service to the District's customers.

PROGRAM COSTS AND NET REVENUE (COST)		
	Total Cost of Services	Net Revenue (Cost) of Services
EXPENSES:		
Governmental activities:		
Public safety (including depreciation)	\$656,879	\$(640,094)
Street lighting	64,312	(63,898)
Business-type activities:		
Water	1,014,349	16,856
Wastewater	776,915	577,677
TOTAL EXPENSES	\$2,512,455	\$(109,459)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

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

At June 30, 2023 the District's governmental and enterprise funds reported combined fund balances of \$11,385,595 which represents an increase of \$831,627 from the prior year. The increase for fiscal year 2023 was mostly for capital projects and capital lease. Approximately 18% is the combined fund balances and net position in the current fiscal year of \$2,974,803 constitutes Unrestricted Net Position, which is used to meet the District's current and future needs. The remainder of the fund balance and net position not part of the net investment in capital assets is Restricted to indicate that it is not available for new spending because it has been restricted either for: 1) amounts set aside for future construction (\$830,042) or 2) to be used for the specific purpose of the Fund (\$2,073,465).

CAPITAL ASSETS

As of June 30, 2023, the District's investment in capital assets amounted to \$7,316,898 net of depreciation. This investment in capital assets includes land, leased land, land improvements, structures and improvements, equipment, and construction in progress costs for various improvements and construction.

CAPITAL ASSETS AS OF JUNE 30, 2023 AND 2022						
	2023			2022		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$76,926	\$301,889	\$378,815	\$76,926	\$301,889	\$378,815
Building	549,866	9,045,814	9,595,680	499,610	9,033,020	9,532,630
Equipment	1,481,235	808,334	2,289,569	1,538,989	753,799	2,292,788
Construction in Progress	19,129	1,034,174	1,053,303	4,378	596,780	601,158
Less accumulated depreciation	(1,436,223)	(4,564,246)	(6,000,469)	(1,424,818)	(4,283,949)	(5,708,767)
TOTAL	\$690,933	\$6,625,965	\$7,316,898	\$695,085	\$6,401,539	\$7,096,624

The change in Capital Assets total reflects the removal of surplus equipment sold, new equipment additions, the modular District office, and asset depreciation. Additional information on the District's capital assets can be found in Note 4 on page 30 of the Audited Financial Statements.

LONG-TERM LIABILITIES

At June 30, 2023 the District had long-term liabilities obligations totaling \$2,279,799. District long-term liabilities include \$259,817 of pension liability with respect to the obligation of the District for CalPERS retirement, and \$283,319 for Other Post-Employment Benefits(OPEB) liabilities. Bonds payable of \$1,024,128 for the 2008 USDA loan (secured by water revenues), Leases payable of \$578,140 for the Fire Engine and the Temporary Housing Unit, Notes payable of \$94,552 the remainder of the 1994 State of California Note (secured by water revenues). Finally, \$39,843 for employee Compensated Absences.

Additional information on the District's long-term liabilities can be found in Note 5 on page 31 of the Audited Financial Statements.

NEXT YEAR BUDGET AND RATES

The San Miguel C.S.D. local economy continues to see growth as the population continues to grow and with it the demand for housing occurs. The primary sources of funding for the District's Funds are Charges for Services and Property Taxes. The District is currently in a Rate Study for Water Service. Charges for Service revenue can only be used to provide that specific service. Property tax revenues have decreased by approximately \$3,301 or 0.4% from the prior year but projections and property values are expected to go up, therefore the District is projecting an average annual growth in property tax revenues of 6% for the next fiscal year. Property Taxes may only be used for the Fund they are collected for.

One concern for the future fiscal years is the potential impact of cost inflation. While the Fiscal Year 2022/23 Budget (adopted by the Board of Directors on May 25, 2023) and the District's utility rate structure include some allowance for cost inflation, there have been significant recent increases in inflation metrics such as the consumer price index. For example Water testing for the District's Water Service has rose 28%, Electric costs for the Treatment Plant increased 11.9%, Well electric costs increased 17.8%, insurance 15% - the District has experienced wide fluctuations in the cost of fuel and utilities. The District's Budget process will start at the beginning of the calendar year and will need to take into account these added costs and projected inflation increases.

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

REQUESTS FOR INFORMATION

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 1,801,434	\$ 4,002,125	\$ 5,803,559
Cash in escrow	125,056		125,056
Accounts receivable, net	41,938	213,591	255,529
Interest receivable	6,295		6,295
Deposits	107,055		107,055
Capital assets:			
Non Depreciable:			
Land	76,926	301,889	378,815
Construction in progress	19,129	1,034,174	1,053,303
Depreciable:			
Buildings, structures, and improvements	549,866	9,045,814	9,595,680
Equipment	1,481,235	808,334	2,289,569
Accumulated depreciation	(1,436,223)	(4,564,246)	(6,000,469)
Total assets	<u>2,772,711</u>	<u>10,841,681</u>	<u>13,614,392</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	45,693	156,134	201,827
Deferred OPEB	17,610	70,436	88,046
Total deferred outflows of resources	<u>63,303</u>	<u>226,570</u>	<u>289,873</u>
LIABILITIES			
Accounts payable	2,539	11,847	14,386
Accrued liabilities	5,774	12,753	18,527
Accrued interest payable	11,853	19,369	31,222
Deposits		21,156	21,156
Noncurrent liabilities:			
Due within one year	62,576	78,102	140,678
Due in more than one year	637,119	1,502,002	2,139,121
Total liabilities	<u>719,861</u>	<u>1,645,229</u>	<u>2,365,090</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	8,768	8,432	17,200
Deferred OPEB	25,614	102,460	128,074
Total deferred inflows of resources	<u>34,382</u>	<u>110,892</u>	<u>145,274</u>
NET POSITION			
Net investment in capital assets	344,904	5,507,285	5,852,189
Restricted for:			
Fire and emergency services	1,044,605		1,044,605
Street lighting	796,749		796,749
Capital expansion		452,206	452,206
Capital project	232,111	300,000	532,111
Debt service		77,836	77,836
Unrestricted	(336,598)	2,974,803	2,638,205
Total net position	<u>\$ 2,081,771</u>	<u>\$ 9,312,130</u>	<u>\$ 11,393,901</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>
Governmental activities:				
Public safety	\$ 572,901	\$ 16,653	\$ 132	\$ -
Street lighting	64,312	400	14	
Depreciation (unallocated)	83,978			
Total governmental activities	<u>721,191</u>	<u>17,053</u>	<u>146</u>	
Business-type activities:				
Water	1,014,349	1,001,066		30,139
Wastewater	776,915	1,280,188		74,404
Total business-type activities	<u>1,791,264</u>	<u>2,281,254</u>		<u>104,543</u>
Total primary government	<u>\$ 2,512,455</u>	<u>\$ 2,298,307</u>	<u>\$ 146</u>	<u>\$ 104,543</u>

(Continued)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES (Continued)
For the Fiscal Year Ended June 30, 2023

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
Governmental activities:			
Public safety	\$ (556,116)	\$ -	\$ (556,116)
Street lighting	(63,898)		(63,898)
Depreciation (unallocated)	(83,978)		(83,978)
Total governmental activities	(703,992)		(703,992)
Business-type activities:			
Water		16,856	16,856
Wastewater		577,677	577,677
Total business-type activities		594,533	594,533
Total primary government	(703,992)	594,533	(109,459)
General Revenues:			
Taxes:			
Property	634,012	124,701	758,713
Investment income	(993)	10,451	9,458
Gain on the sale of property	27,600	107,643	135,243
Other general revenues	25,100	56,053	81,153
Transfers	79,691	(79,691)	
Total general revenues	765,410	219,157	984,567
Change in net position	61,418	813,690	875,108
Net position - beginning of fiscal year	2,020,353	8,498,440	10,518,793
Net position - end of fiscal year	\$ 2,081,771	\$ 9,312,130	\$ 11,393,901

(Concluded)

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023

	Special Revenue Funds		
	<u>Fire Fund</u>	<u>Street Lighting Fund</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 1,014,169	\$ 787,265	\$ 1,801,434
Cash in escrow	125,056		125,056
Accounts receivable	38,338	3,600	41,938
Interest receivable		6,295	6,295
Deposits	<u>107,055</u>		<u>107,055</u>
Total assets	<u>\$ 1,284,618</u>	<u>\$ 797,160</u>	<u>\$ 2,081,778</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,539	\$ -	\$ 2,539
Accrued liabilities	<u>5,363</u>	<u>411</u>	<u>5,774</u>
Total liabilities	<u>7,902</u>	<u>411</u>	<u>8,313</u>
Fund Balances:			
Restricted:			
Fire and emergency services	1,044,605		1,044,605
Modular building project	232,111		232,111
Street lighting		<u>796,749</u>	<u>796,749</u>
Total fund balances	<u>1,276,716</u>	<u>796,749</u>	<u>2,073,465</u>
Total liabilities and fund balances	<u>\$ 1,284,618</u>	<u>\$ 797,160</u>	<u>\$ 2,081,778</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - governmental funds \$ 2,073,465

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

Capital assets at historical cost	\$	2,127,156
Accumulated depreciation		<u>(1,436,223)</u>

Net 690,933

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

Compensated absences payable	\$	7,601
Capital lease		578,140
Other post employment benefits obligation		56,663
Net pension liability		<u>57,291</u>

Total (699,695)

In governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In government-wide statement of net position, it is recognized in the period that is incurred. (11,853)

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

Deferred inflows of resources relating to pensions	\$	(8,768)
Deferred inflows of resources relating to OPEB		(25,614)
Deferred outflows of resources relating to pensions		45,693
Deferred outflows of resources relating to OPEB		<u>17,610</u>

28,921

Total net position - governmental activities \$ 2,081,771

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds		
	Fire Fund	Street Lighting Fund	Totals
Revenues:			
Property taxes	\$ 484,495	\$ 149,517	\$ 634,012
Service charges and fees	11,636	400	12,036
Public facilities fees and assessments	5,017		5,017
Grants	132	14	146
Investment income	1,465	(2,458)	(993)
Miscellaneous income	24,821	279	25,100
Total revenues	527,566	147,752	675,318
Expenditures:			
Salaries and wages	241,166	12,775	253,941
Payroll taxes and benefits	41,446	4,156	45,602
Workers compensation	30,753	18	30,771
Maintenance and repairs	68,074	9,599	77,673
Miscellaneous	366		366
Insurance	16,554	3,312	19,866
Office supplies and expense	4,126	857	4,983
Supplies	38,421	129	38,550
Professional services	40,519	4,673	45,192
Dues, permits, and fees	16,348	312	16,660
Communications	22,614	1,587	24,201
Employee travel and training	4,778	141	4,919
Occupancy	4,385	485	4,870
Utilities	5,745	25,622	31,367
Bank fees		4	4
Capital outlay	37,671	11,017	48,688
Debt Service:			
Principal	59,101		59,101
Interest	22,402		22,402
Total expenditures	654,469	74,687	729,156
Excess of revenues over (under) expenditures	(126,903)	73,065	(53,838)
Other financing sources (uses):			
Transfers in	46,500		46,500
Transfers out		(2,325)	(2,325)
Proceeds from sale of property	21,873	5,727	27,600
Total other financing sources (uses)	68,373	3,402	71,775
Change in fund balances	(58,530)	76,467	17,937
Fund balances - July 1, 2022	1,335,246	720,282	2,055,528
Fund balances - June 30, 2023	<u>\$ 1,276,716</u>	<u>\$ 796,749</u>	<u>\$ 2,073,465</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Total net change in fund balances - governmental funds	\$ 17,937
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$48,688 is less than depreciation expense \$(83,978) and loss on disposal of \$4,378 in the period added to the net transfers of capital assets from business-type funds to governmental fixed assets of \$35,516.	(4,152)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$372.	(372)
In governmental funds, interest in long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	1,279
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	59,101
In the statement of activities, other postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(10,774)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:	(1,601)
Changes in net position - governmental activities	<u>\$ 61,418</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023

	Wastewater Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 3,130,400	\$ 871,725	\$ 4,002,125
Accounts receivable, net	117,055	87,093	204,148
Interest receivable	7,554	1,889	9,443
Total current assets	<u>3,255,009</u>	<u>960,707</u>	<u>4,215,716</u>
Noncurrent assets:			
Land	282,660	19,229	301,889
Construction in progress	998,553	35,621	1,034,174
Depreciable capital assets, net of accumulated depreciation	1,002,771	4,287,131	5,289,902
Total noncurrent assets	<u>2,283,984</u>	<u>4,341,981</u>	<u>6,625,965</u>
Total assets	<u>5,538,993</u>	<u>5,302,688</u>	<u>10,841,681</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	78,067	78,067	156,134
Deferred OPEB	35,218	35,218	70,436
Total deferred outflows of resources	<u>113,285</u>	<u>113,285</u>	<u>226,570</u>
LIABILITIES			
Current liabilities:			
Accounts payable	9,501	2,346	11,847
Accrued liabilities	4,460	8,293	12,753
Accrued interest payable		19,369	19,369
Deposits payable	9,531	11,625	21,156
Compensated absences - current portion	4,316	5,357	9,673
Note payable - current portion		46,513	46,513
Bonds payable - current portion		21,916	21,916
Total current liabilities	<u>27,808</u>	<u>115,419</u>	<u>143,227</u>
Noncurrent liabilities:			
Compensated absences	10,071	12,498	22,569
Note payable		48,039	48,039
OPEB payable	113,328	113,328	226,656
Bonds payable		1,002,212	1,002,212
Net pension liability	101,263	101,263	202,526
Total noncurrent liabilities	<u>224,662</u>	<u>1,277,340</u>	<u>1,502,002</u>
Total liabilities	<u>252,470</u>	<u>1,392,759</u>	<u>1,645,229</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	4,216	4,216	8,432
Deferred OPEB	51,230	51,230	102,460
Total deferred inflows of resources	<u>55,446</u>	<u>55,446</u>	<u>110,892</u>
NET POSITION			
Net investment in capital assets	2,283,984	3,223,301	5,507,285
Restricted for debt service		77,836	77,836
Restricted for Wastewater Treatment Facility project	300,000		300,000
Restricted for capital expansion	370,259	81,947	452,206
Unrestricted (deficit)	2,390,119	584,684	2,974,803
Total net position	<u>\$ 5,344,362</u>	<u>\$ 3,967,768</u>	<u>\$ 9,312,130</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2023

	Wastewater Fund	Water Fund	Totals
Operating Revenues:			
Utility	\$ 1,280,188	\$ 1,001,066	\$ 2,281,254
Total operating revenues	<u>1,280,188</u>	<u>1,001,066</u>	<u>2,281,254</u>
Operating Expenses:			
Salaries and wages	212,012	276,160	488,172
Payroll taxes and benefits	74,064	90,151	164,215
Workers compensation	9,470	13,323	22,793
Maintenance and repairs	101,893	94,337	196,230
Miscellaneous	(50)	1,407	1,357
Insurance	19,422	29,761	49,183
Office supplies and expense	5,770	6,597	12,367
Supplies	44,111	53,707	97,818
Professional services	87,721	118,236	205,957
Dues, permits, and fees	41,721	15,417	57,138
Communications	10,365	6,475	16,840
Employee travel and training	1,721	1,829	3,550
Occupancy	5,078	4,593	9,671
Utilities	89,336	56,655	145,991
Bank fees	161	1	162
Depreciation	74,120	197,349	271,469
Total operating expenses	<u>776,915</u>	<u>965,998</u>	<u>1,742,913</u>
Operating profit (loss)	<u>503,273</u>	<u>35,068</u>	<u>538,341</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	75,721	48,980	124,701
Investment income	7,532	2,919	10,451
Other non-operating revenue	41,496	14,557	56,053
Sale of property	55,887	51,756	107,643
Interest expense		(48,351)	(48,351)
Total non-operating revenues (expenses)	<u>180,636</u>	<u>69,861</u>	<u>250,497</u>
Capital Contributions and Transfers:			
Intergovernmental revenues	44,959	195	45,154
Connection fees	29,445	29,944	59,389
Capital contributions from (to) the Fire Fund	(17,758)	(17,758)	(35,516)
Transfers in		44,669	44,669
Transfers out	(67,919)	(20,925)	(88,844)
Total capital contributions and transfers	<u>(11,273)</u>	<u>36,125</u>	<u>24,852</u>
Change in net position	672,636	141,054	813,690
Net position - July 1, 2022	<u>4,671,726</u>	<u>3,826,714</u>	<u>8,498,440</u>
Net position - June 30, 2023	<u>\$ 5,344,362</u>	<u>\$ 3,967,768</u>	<u>\$ 9,312,130</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2023

	Wastewater Fund	Water Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 1,314,410	\$ 1,001,449	\$ 2,315,859
Payments to suppliers	(493,758)	(544,207)	(1,037,965)
Payments to employees	(200,423)	(261,833)	(462,256)
Net cash provided by operating activities	<u>620,229</u>	<u>195,409</u>	<u>815,638</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(470,773)	(60,638)	(531,411)
Capital contributions	74,404	30,139	104,543
Principal paid on capital debt		(66,170)	(66,170)
Interest paid on capital debt		(49,069)	(49,069)
Net cash used by capital and related financing activities	<u>(396,369)</u>	<u>(145,738)</u>	<u>(542,107)</u>
Cash Flows from Noncapital Financing Activities:			
Property taxes and assessments	75,721	48,980	124,701
Other revenue	41,496	14,557	56,053
Sale of property	55,887	51,756	107,643
Interfund transfers	(67,919)	23,744	(44,175)
Net cash provided by noncapital financing activities	<u>105,185</u>	<u>139,037</u>	<u>244,222</u>
Cash Flows From Investing Activities:			
Interest income	(21)	1,027	1,006
Net cash provided (used) by investing activities	<u>(21)</u>	<u>1,027</u>	<u>1,006</u>
Net increase in cash and cash equivalents	329,024	189,735	518,759
Cash and cash equivalents - July 1, 2022	2,801,376	681,990	3,483,366
Cash and cash equivalents - June 30, 2023	<u>\$ 3,130,400</u>	<u>\$ 871,725</u>	<u>\$ 4,002,125</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 3,130,400</u>	<u>\$ 871,725</u>	<u>\$ 4,002,125</u>

(Continued)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2023

	Wastewater Fund	Water Fund	Totals
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 503,273	\$ 35,068	\$ 538,341
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation expense	74,120	197,349	271,469
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(11,046)	(778)	(11,824)
Due from other funds	44,669		44,669
Deferred outflows- pension	(24,307)	(24,307)	(48,614)
Deferred outflows- OPEB	3,803	3,803	7,606
Accounts payable	(2,975)	(7,049)	(10,024)
Accrued liabilities	(2,330)	(733)	(3,063)
Deposits	599	1,161	1,760
Due to other funds		(44,669)	(44,669)
Compensated absences	2,486	3,627	6,113
OPEB payable	(21,440)	(21,440)	(42,880)
Net pension liability	52,521	52,521	105,042
Deferred inflows- pension	(38,333)	(38,333)	(76,666)
Deferred inflows- OPEB	39,189	39,189	78,378
Net cash provided by operating activities	<u>\$ 620,229</u>	<u>\$ 195,409</u>	<u>\$ 815,638</u>

(Concluded)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

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

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

B. Basis of Presentation

Fund Financial Statements:

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

Major Funds

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

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

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

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

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

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

D. Property Taxes

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

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

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

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

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

F. Accounts and Interest Receivable

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

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

G. Prepaid Expenses and Deposits

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

H. Restricted Assets

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

I. Capital Assets

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

Government-Wide Statements

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

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

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

Fund Financial Statements

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

J. Accumulated Compensated Absences

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

K. Long-Term Obligations

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

L. Deferred Outflows and Inflows of Resources

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

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

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

M. Interfund Transactions

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

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

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

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

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

Q. Pensions

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

R. Use of Estimates

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

S. Other Postemployment Benefits (OPEB)

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

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 72. On June 30, 2023, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 2,124,232
Cash in escrow account	125,056
Cash in money market account	2,359,125
Cash and investments with County of San Luis Obispo	79,228
Cash on hand	300
Investments	1,240,674
Total	<u>\$ 5,928,615</u>

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

Cash and investments	\$ 5,803,559
Cash in escrow	125,056
Total	<u>\$ 5,928,615</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

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

The District has the following recurring fair value measurements as of June 30, 2023:

Investments by fair value level		Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificate of deposit	\$ 926,858	\$ 926,858	\$ -	\$ -
U.S. Treasury / Agency Security	295,143	295,143		
San Luis Obispo County Investment Pool	79,228		79,228	
Total investments measured at fair value	1,301,229	\$ 1,222,001	\$ 79,228	\$ -
Investments measured at amortized cost				
	Money market funds	18,673		
	Total Investments	\$ 1,319,902		

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

Investments of the District as of June 30, 2023

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

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

Disclosure Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2023:

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosure Relating to Interest Rate Risk (Continued)

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
Negotiable certificates of deposit	\$ 926,858	\$ 137,639	\$ -	\$ 789,219	\$ -
U.S. Treasury / Agency Security	295,143			295,143	
Money market funds	18,673	18,673			
San Luis Obispo County Investment Pool	79,228	79,228			
	<u>\$ 1,319,902</u>	<u>\$ 235,540</u>	<u>\$ -</u>	<u>\$ 1,084,362</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2023 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			Not Rated
			AAA	AA+	AA-	
Negotiable certificates of deposit	\$ 926,858	N/A	\$ -	\$ -	\$ -	\$ 926,858
U.S. Treasury / Agency Security	295,143			295,143		
Money market funds	18,673	N/A				18,673
San Luis Obispo County Investment Pool	79,228	N/A				79,228
	<u>\$ 1,319,902</u>		<u>\$ -</u>	<u>\$ 295,143</u>	<u>\$ -</u>	<u>\$ 1,024,759</u>

Concentration of Credit Risk

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

>5% issuer:

Investment Type	Reported Amount
Negotiable certificates of deposit	\$ 926,858
Federal agency securities	\$ 295,143

Custodial Credit Risk

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

At June 30, 2023, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – INTERFUND TRANSACTIONS

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

Transfers

Interfund transfers for the fiscal year ended June 30, 2023, are as follows:

<u>Fund</u>	<u>Transfer Out</u>	<u>Transfer In</u>
Governmental Funds:		
Fire Fund	\$ -	\$ 46,500
Street Lighting Fund	2,325	
Proprietary Funds:		
Wastewater Fund	67,919	
Water Fund	<u>20,925</u>	<u>44,669</u>
Totals	<u>\$ 91,169</u>	<u>\$ 91,169</u>

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2022	Additions	Deletions	Transfers	Balance at June 30, 2023
Capital assets not being depreciated					
Land	\$ 76,926	\$ -	\$ -	\$ -	\$ 76,926
Construction in progress	4,378	19,129	4,378		19,129
Total capital assets not being depreciated	<u>\$ 81,304</u>	<u>\$ 19,129</u>	<u>\$ 4,378</u>	<u>\$ -</u>	<u>\$ 96,055</u>
Capital assets being depreciated					
Buildings, structures, and improvements	\$ 499,610	\$ 2,571	\$ -	\$ 47,685	\$ 549,866
Equipment	1,538,989	26,988	63,745	(20,997)	1,481,235
Total capital assets being depreciated	<u>2,038,599</u>	<u>29,559</u>	<u>63,745</u>	<u>26,688</u>	<u>2,031,101</u>
Less accumulated depreciation	<u>1,424,818</u>	<u>83,978</u>	<u>63,745</u>	<u>(8,828)</u>	<u>1,436,223</u>
Total capital assets being depreciated, net	<u>\$ 613,781</u>	<u>\$ (54,419)</u>	<u>\$ -</u>	<u>\$ 35,516</u>	<u>\$ 594,878</u>
Net capital assets	<u>\$ 695,085</u>	<u>\$ (35,290)</u>	<u>\$ 4,378</u>	<u>\$ 35,516</u>	<u>\$ 690,933</u>

Business-type activities:

	Balance at July 1, 2022	Additions	Deletions	Transfers	Balance at June 30, 2023
Capital assets not being depreciated					
Land	\$ 301,889	\$ -	\$ -	\$ -	\$ 301,889
Construction in progress	596,780	437,394			1,034,174
Total capital assets not being depreciated	<u>\$ 898,669</u>	<u>\$ 437,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,336,063</u>
Capital assets being depreciated					
Building and improvements	\$ 9,033,020	\$ 60,479	\$ -	\$ (47,685)	\$ 9,045,814
Plant and equipment	753,799	33,538		20,997	808,334
Total capital assets being depreciated	<u>9,786,819</u>	<u>94,017</u>		<u>(26,688)</u>	<u>9,854,148</u>
Less accumulated depreciation	<u>4,283,949</u>	<u>271,469</u>		<u>8,828</u>	<u>4,564,246</u>
Total capital assets being depreciated, net	<u>\$ 5,502,870</u>	<u>\$ (177,452)</u>	<u>\$ -</u>	<u>\$ (35,516)</u>	<u>\$ 5,289,902</u>
Net capital assets	<u>\$ 6,401,539</u>	<u>\$ 259,942</u>	<u>\$ -</u>	<u>\$ (35,516)</u>	<u>\$ 6,625,965</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS (Continued)

Governmental Activities:	
Unallocated	\$ 83,978
Total governmental activities depreciation expense	<u>\$ 83,978</u>
Business-type Activities:	
Water services	\$ 197,349
Wastewater services	74,120
Total business-type activities depreciation expense	<u>\$ 271,469</u>

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Current Portion
Governmental Activities:					
Compensated Absences	\$ 7,229	\$ 5,982	\$ 5,610	\$ 7,601	\$ 2,280
Lease payable	637,241		59,101	578,140	60,296
Other Post Employment Benefits Obligation	67,383		10,720	56,663	
Net Pension Liability	24,370	32,921		57,291	
Total Governmental Activities	<u>\$ 736,223</u>	<u>\$ 38,903</u>	<u>\$ 75,431</u>	<u>\$ 699,695</u>	<u>\$ 62,576</u>
Business-Type Activities:					
Compensated Absences	\$ 26,129	\$ 23,902	\$ 17,789	\$ 32,242	\$ 9,673
Notes Payable	139,725		45,173	94,552	46,513
Bonds Payable	1,045,125		20,997	1,024,128	21,916
Other Post Employment Benefits Obligation	269,536		42,880	226,656	
Net Pension Liability	97,484	105,042		202,526	
Total Business-Type Activities	<u>\$ 1,577,999</u>	<u>\$ 128,944</u>	<u>\$ 126,839</u>	<u>\$ 1,580,104</u>	<u>\$ 78,102</u>

NOTE 6 – NOTE PAYABLE

In October 1994, the District was issued a note payable from the State of California totaling \$969,969, payable in semiannual payments of \$24,486 with an interest rate of 2.955% due April 1, 2025. The note is secured by water revenues. At June 30, 2023, the principal balance outstanding was \$94,552. The required note principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 46,513	\$ 2,458	\$ 48,971
2025	48,039	1,067	49,106
Total	<u>\$ 94,552</u>	<u>\$ 3,525</u>	<u>\$ 98,077</u>

NOTE 7 – BONDS PAYABLE

2008 Certificate of Participation Bonds

United States Department of Agriculture Certificate of Participation Bonds were issued on August 1, 2008 totaling \$1,250,000, payable in semiannual payments, with an interest rate of 4.375%, due August 1, 2048. The CoP's are secured by water revenues. At June 30, 2023, the bonds principal balance outstanding was \$1,024,128. The required bond principal and interest payments are as shown on the following page:

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – BONDS PAYABLE (Continued)

2008 Certificate of Participation Bonds (Continued)

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 21,916	\$ 44,326	\$ 66,242
2025	22,875	43,346	66,221
2026	23,875	42,324	66,199
2027	24,920	41,256	66,176
2028	26,010	40,142	66,152
2029-2033	148,148	182,218	330,366
2034-2038	183,518	146,074	329,592
2039-2043	227,333	101,301	328,634
2044-2048	281,608	45,839	327,447
2049	63,925	1,398	65,323
Total	<u>\$ 1,024,128</u>	<u>\$ 688,224</u>	<u>\$ 1,712,352</u>

NOTE 8 – LEASES PAYABLE

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

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 36,397	\$ 10,686	\$ 47,083
2025	37,587	9,496	47,083
2026	38,817	8,266	47,083
2027	40,086	6,997	47,083
2028	41,397	5,686	47,083
2029-2031	132,490	8,758	141,248
Total	<u>\$ 326,774</u>	<u>\$ 49,889</u>	<u>\$ 376,663</u>

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

The required lease principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 23,899	\$ 9,677	\$ 33,576
2025	24,819	8,757	33,576
2026	25,774	7,802	33,576
2027	26,767	6,809	33,576
2028	27,797	5,779	33,576
2029-2032	122,310	11,995	134,305
Total	<u>\$ 251,366</u>	<u>\$ 50,819</u>	<u>\$ 302,185</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

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

Benefits Provided

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

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		Safety
	Classic Member Hired Prior to January 1, 2013	New Member Hired On or after January 1, 2013	New Member Hired On or after January 1, 2013
Hire Date			
Benefit formula	2.0% @ 55	2.0% @ 62	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	52-67	50-57
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%	2.0% to 2.7%
Required employee contribution rates	8.00%	7.00%	13.75%
Required employer contribution rates	14.34% + \$18,077	7.560% + \$1,187	13.54%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$73,017 for the Miscellaneous Plan and \$6,660 for the Safety Plan for the fiscal year ended June 30, 2023.

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

At June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net position liability was \$259,817. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2022, the District's proportion was 0.00555%, which decreased by 0.00086% from June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$61,040. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – PENSION PLANS (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 79,677	\$ -
Changes in assumptions	26,624	
Differences between expected and actual experience	5,218	3,494
Net difference between projected and actual earnings on retirement plan investments	47,591	
Adjustment due to differences in proportion	2,073	13,706
Changes in proportion and differences between District contributions and proportionate share of contributions	40,644	
	<u>\$ 201,827</u>	<u>\$ 17,200</u>

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

\$79,677 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

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

Fiscal year ending June 30,	Amount
2024	\$ 37,885
2025	26,255
2026	11,701
2027	29,109
	<u>\$ 104,950</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities are based on the 2021 CalPERS' Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS' Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS' website.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – PENSION PLANS (Continued)

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

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

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

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

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

Discount Rate

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

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS' Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS' Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions are reflected in the GASB Statement No. 68 accounting valuation reports for the June 30, 2022, measurement date.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – PENSION PLANS (Continued)

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

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

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

1% Decrease		5.90%
Net Pension Liability	\$	412,743
Current Discount Rate		6.90%
Net Pension Liability	\$	259,817
1% Increase		7.90%
Net Pension Liability	\$	133,997

Pension Plan Fiduciary Net Position

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

C. Payable to the Pension Plan

At June 30, 2023, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2023.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

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

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

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

Employees Covered

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

The District's Total OPEB liability was measured as of July 1, 2022 and the total OPEB liability used to calculate the Total OPEB liability was determined by an actuarial valuation dated July 1, 2021, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

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

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

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

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

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

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

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

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

Reporting Date	Measurement Date	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2021	June 30, 2020	2.45%	2.45%
June 30, 2022	June 30, 2021	1.92%	1.92%
June 30, 2023	June 30, 2022	3.69%	3.69%

Change of assumptions. For the June 30, 2022 measurement date, the discount rate was increased from 1.92% to 3.69%.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022 (Valuation Date July 1, 2021)	\$ 336,919
Changes recognized for the measurement period:	
Service cost	54,297
Interest	7,478
Changes of assumptions	(111,895)
Benefit payments	(3,480)
Net Changes	(53,600)
Balance at June 30, 2023 (Measurement Date June 30, 2022)	\$ 283,319

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the total OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.69 percent) or 1 percentage-point higher (4.69 percent) than the current discount rate:

	1% Decrease 2.69%	Current Rate 3.69%	1% Increase 4.69%
OPEB Liability	\$ 340,638	\$ 283,319	\$ 237,841

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the total OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower (4.75 percent) or 1 percentage point higher (6.75 percent) than the current healthcare cost trend rates:

	4.75% (Decreasing to 3.75%)	Current Rate 5.75% (Decreasing to 4.75%)	6.75% (Decreasing to 5.75%)
OPEB Liability	\$ 240,789	\$ 283,319	\$ 326,658

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$57,293. As of the fiscal year ended June 30, 2023, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 3,517	\$ -
Difference between expected and actual experience		20,950
Change in assumptions	84,529	107,124
	<u>\$ 88,046</u>	<u>\$ 128,074</u>

The \$3,517 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the OPEB liability during the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

Fiscal year Ending June 30,	Amount
2024	\$ (4,482)
2025	(4,482)
2026	(4,482)
2027	(4,482)
2028	(3,177)
Afterwards	(22,440)
	<u>\$ (43,545)</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

<u>Fund</u>	<u>Excess Expenditures</u>
Fire Fund	
Salaries and wages	\$ 28,602
Payroll taxes and benefits	6,390
Workers compensation	19,441
Insurance	867
Professional services	1,619
Dues, permits, and fees	9,114
Occupancy	2,464
Capital outlay	30,476
Debt Service:	
Principal	59,101
Interest	22,402
Street Lighting Fund	
Insurance	2,262

NOTE 12 – CONTINGENCIES AND COMMITMENTS

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

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REQUIRED SUPPLEMENTARY INFORMATION

SAN MIGUEL COMMUNITY SERVICES DISTRICT

FIRE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Property taxes	\$ 466,232	\$ 466,232	\$ 484,495	\$ 18,263
Service charges and fees	5,000	5,000	11,636	6,636
Public facilities fees and assessments			5,017	5,017
Grant income			132	132
Investment income			1,465	1,465
Miscellaneous income		18,154	24,821	6,667
	<u>471,232</u>	<u>489,386</u>	<u>527,566</u>	<u>38,180</u>
Total revenues				
Expenditures:				
Salaries and wages	167,564	212,564	241,166	(28,602)
Payroll taxes and benefits	35,056	35,056	41,446	(6,390)
Workers compensation	11,312	11,312	30,753	(19,441)
Maintenance and repairs	26,000	78,500	68,074	10,426
Miscellaneous	8,000	8,000	366	7,634
Insurance	15,687	15,687	16,554	(867)
Office supplies and expense	5,700	5,700	4,126	1,574
Supplies	27,500	65,580	38,421	27,159
Professional services	38,900	38,900	40,519	(1,619)
Dues, permits, and fees	5,234	7,234	16,348	(9,114)
Communications	30,100	30,100	22,614	7,486
Employee travel and training	11,250	11,250	4,778	6,472
Occupancy		1,921	4,385	(2,464)
Utilities	7,910	7,910	5,745	2,165
Capital outlay	6,800	7,195	37,671	(30,476)
Debt Service:				
Principal			59,101	(59,101)
Interest			22,402	(22,402)
	<u>397,013</u>	<u>536,909</u>	<u>654,469</u>	<u>(117,560)</u>
Total expenditures				
Excess of revenues				
over (under) expenditures	<u>74,219</u>	<u>(47,523)</u>	<u>(126,903)</u>	<u>(79,380)</u>
Other Financing Sources (Uses):				
Transfers in		46,500	46,500	
Proceeds from sale of property			21,873	21,873
	<u>46,500</u>	<u>46,500</u>	<u>68,373</u>	<u>21,873</u>
Total other financing sources (uses)				
Change in fund balance	74,219	(1,023)	(58,530)	(57,507)
Fund balance - July 1, 2022	<u>1,335,246</u>	<u>1,335,246</u>	<u>1,335,246</u>	
Fund balance - June 30, 2023	<u>\$ 1,409,465</u>	<u>\$ 1,334,223</u>	<u>\$ 1,276,716</u>	<u>\$ (57,507)</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STREET LIGHTING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Property taxes	\$ 145,677	\$ 145,677	\$ 149,517	\$ 3,840
Service charges and fees		50	400	350
Grants		12	14	2
Investment income		1,417	(2,458)	(3,875)
Miscellaneous income		11	279	268
Total revenues	<u>145,677</u>	<u>147,167</u>	<u>147,752</u>	<u>585</u>
Expenditures:				
Salaries and wages	20,967	20,967	12,775	8,192
Payroll taxes and benefits	5,371	5,371	4,156	1,215
Workers compensation	52	52	18	34
Maintenance and repairs	23,254	23,254	9,599	13,655
Insurance	1,050	1,050	3,312	(2,262)
Office supplies and expense	1,846	1,846	857	989
Supplies	6,252	7,022	129	6,893
Professional services	14,408	14,408	4,673	9,735
Dues, permits, and fees	1,448	1,448	312	1,136
Communications	2,325	2,325	1,587	738
Employee travel and training	2,650	2,650	141	2,509
Occupancy	455	888	485	403
Utilities	65,249	65,249	25,622	39,627
Bank fees	15	15	4	11
Capital outlay		13,541	11,017	2,524
Total expenditures	<u>145,342</u>	<u>160,086</u>	<u>74,687</u>	<u>85,399</u>
Excess of revenues over (under) expenditures	335	(12,919)	73,065	85,984
Other financing sources (uses) and transfers:				
Transfers out			(2,325)	(2,325)
Proceeds from sale of property			5,727	5,727
Total other financing sources (uses)			<u>3,402</u>	<u>3,402</u>
Change in fund balance	335	(12,919)	76,467	89,386
Fund balance - July 1, 2022	<u>720,282</u>	<u>720,282</u>	<u>720,282</u>	
Fund balance - June 30, 2023	<u>\$ 720,617</u>	<u>\$ 707,363</u>	<u>\$ 796,749</u>	<u>\$ 89,386</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 54,297	\$ 40,020	\$ 40,592
Interest on the total OPEB liability	7,478	6,556	6,217
Actual and expected experience difference		(1,658)	
Changes in assumptions	(111,895)	66,470	26,617
Benefit payments	(3,480)	(4,063)	(3,681)
Net change in total OPEB Liability	<u>(53,600)</u>	<u>107,325</u>	<u>69,745</u>
Total OPEB liability - beginning	336,919	229,594	159,849
Total OPEB liability - ending	<u>\$ 283,319</u>	<u>\$ 336,919</u>	<u>\$ 229,594</u>
Covered payroll:	\$ 639,482	\$ 500,343	\$ 346,086
Total OPEB Liability as a percentage of covered payroll:	44.30%	67.34%	66.34%

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 36,290	\$ 13,857	\$ 13,453
Interest on the total OPEB liability	6,132	4,091	3,674
Actual and expected experience difference	(29,504)	(11,745)	
Changes in assumptions	15,099		
Benefit payments	(2,525)	(5,049)	(2,562)
Net change in total OPEB Liability	<u>25,492</u>	<u>1,154</u>	<u>14,565</u>
Total OPEB liability - beginning	134,357	133,203	118,638
Total OPEB liability - ending	<u>\$ 159,849</u>	<u>\$ 134,357</u>	<u>\$ 133,203</u>
Covered payroll:	\$ 354,500	\$ 375,473	\$ 344,324
Total OPEB Liability as a percentage of covered payroll:	45.09%	35.78%	38.69%

Notes to Schedule:

The discount rate was changed from 1.92% to 3.69% for the June 30, 2022 measurement date.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2023

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

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

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

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.00225%	0.00225%	0.00204%	0.00200%	0.00196%
Proportionate share of the net pension liability	\$ 259,817	\$ 121,854	\$ 221,520	\$ 205,120	\$ 188,568
Covered payroll	\$ 508,988	\$ 510,668	\$ 500,343	\$ 354,500	\$ 274,239
Proportionate share of the net pension liability as percentage of covered payroll	51.0%	23.9%	44.3%	57.9%	68.8%
Plan's total pension liability	\$ 49,525,975,138	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364
Plan's fiduciary net position	\$ 37,975,170,163	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559
Plan fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	75.26%	75.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.00191%	0.00200%	0.00211%	0.00201%	
Proportionate share of the net pension liability	\$ 189,718	\$ 173,264	\$ 145,045	\$ 125,163	
Covered payroll	\$ 190,663	\$ 140,038	\$ 174,026	\$ 205,120	
Proportionate share of the net pension liability as percentage of covered payroll	99.5%	123.7%	83.3%	61.0%	
Plan's total pension liability	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631	
Plan's fiduciary net position	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	79.82%	

Notes to Schedule:

In the reporting fiscal year ended June 30, 2023, the discount rate was reduced from 7.15% to 6.90% and price inflation was reduced from 2.50% to 2.30%.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2023

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

	2023	2022	2021	2020	2019
Contractually required contribution (actuarially determined)	\$ 79,677	\$ 74,225	\$ 62,323	\$ 54,268	\$ 58,116
Contribution in relation to the actuarially determined contributions	79,677	74,225	62,323	54,268	58,116
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 573,388	\$ 508,988	\$ 510,668	\$ 500,343	\$ 354,500
Contributions as a percentage of covered payroll	13.90%	14.58%	12.20%	10.85%	16.39%
	2018	2017	2016	2015	
Contractually required contribution (actuarially determined)	\$ 28,201	\$ 22,800	\$ 19,438	\$ 26,154	
Contribution in relation to the actuarially determined contributions	28,201	22,800	19,438	26,154	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	
Covered payroll	\$ 274,239	\$ 190,663	\$ 140,038	\$ 174,026	
Contributions as a percentage of covered payroll	10.28%	11.96%	13.88%	15.03%	

Notes to Schedule:

In the reporting fiscal year ended June 30, 2023, the discount rate was reduced from 7.15% to 6.90% and price inflation was reduced from 2.50% to 2.30%.

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



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

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

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies. We consider the deficiency described in the accompanying schedule of findings and responses to be a significant deficiency (Finding 2023-001).

Compliance and Other Matters

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

San Miguel Community Services District's Responses to Findings

The San Miguel Community Services District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The San Miguel Community Services District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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

Moss, Remy & Hartgen LLP

Santa Maria, California
November 30, 2023

**San Miguel Community Services District
Schedule of Findings and Responses
June 30, 2023**

**FINDING 2023-001
PAYROLL**

Criteria:

All employees eligible to receive vacation pay should be accruing vacation and sick leave based on their employee agreement.

Condition:

During testing of twenty-five payroll transactions, we noted one employee's timecard was not signed in approval by their supervisor. In another instance we noted that one employee was paid an incorrect rate for an hour of vacation time used.

Cause:

Review of timecards and payroll should be documented and ensure accuracy.

Effect:

Potential for misappropriation of assets for pay that does not appropriately match hours worked or vacation used. One employee was erroneously underpaid by slightly over \$17.

Recommendation:

All timecards should be reviewed and signed in approval by the employee's supervisor in order to ensure that hours worked are accurate and that the review and approval is documented. All payroll runs should be reviewed to check and ensure that pay rates are accurate.

Repeat Finding:

No.

District Corrective Action Plan:

We have reviewed Finding 2023-001 and our SOPs regarding timecards and payroll. Though it appears that the two conditions were isolated, and corrected, we agree that ensuring accuracy of payroll before processing is essential. To that end the proposed action is stated below. We have updated our Payroll SOPs to include double checking for both, employee and supervisor, signatures on all timecards. Additionally, verifying pay rates on the payroll worksheets and final payroll report prior to processing payroll.



November 30, 2023

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the San Miguel Community Services District for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 30, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

The disclosure of the Long-term Liabilities in Note 5.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Moss, Remy & Hurlingham LLP

Santa Maria, California



RESOLUTION NO. 2023-56

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT ACCEPTING AND APPROVING THE
INDEPENDENT AUDITOR REPORT ON DISTRICT'S FY 2022-23 FINANCIAL
STATEMENTS**

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Directors hereby accepts and approves the Independent Auditor’s Report for the FY 2022-23 Financial Statement of the District and authorize filing the Audit with the appropriate County and State offices.

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

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

The foregoing Resolution is hereby passed and adopted this 14th day of December 2023.

Kelly Dodds, General Manager

Rod Smiley, Board President

ATTEST:

APPROVED AS TO FORM:

Tamara Parent , Board Clerk

Douglas L. White, District General Counsel

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 7.1

SUBJECT: San Luis Obispo County Organizations

SUGGESTED ACTION: Verbal/Report

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 7.2

SUBJECT: Community Service Organizations

SUGGESTED ACTION: Verbal

DISCUSSION:
Verbal/Report.

FISCAL IMPACT:
None

PREPARED BY: Tamara Parent

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 7.3

SUBJECT: Camp Roberts—Army National Guard

SUGGESTED ACTION: Verbal

DISCUSSION:
Verbal/Report

FISCAL IMPACT:
None

PREPARED BY: Tamara Parent

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 8.1

SUBJECT: General Manager

SUGGESTED ACTION: Receive report

DISCUSSION:

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

District Office phone: 805-467-3388

My email: kelly.dodds@sanmiguelcsd.org

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

General information about the District can also be found on the District website - www.sanmiguelcsd.org

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 8.2

SUBJECT: District Counsel

SUGGESTED ACTION: Receive verbal report

DISCUSSION:

Verbal

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 8.3

SUBJECT: District Utilities

SUGGESTED ACTION: Receive and File

DISCUSSION:

Well Status:-

- Well 4 is fully operational – Well Level 89.2’ 11/1/23 (STATIC)
- Well 3 is fully operational – Well Level 78.54’ 11/26/23 (STATIC)
- SLT well if off line -Well Level 168’ 11/1/23(STATIC)
- **Total combined average running hours per day (11.11)**

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

Water System status:

Water leaks this month: 0 This calendar year: 4

Water related calls through the alarm company after hours this month: 0 This Year: 5

- .

Sewer System status:

Sewer overflows this month: 0 this year: 0

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

- .

WWTF status:

- .

California Regional Water Resources Control Board:

- .

State Water Resources Control Board (SWRCB):

- .

Division of Water Resources (DWR):

- .

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

- .

Billing related activity:

- **Total active accounts (at the time of this report)**
- 903 water accounts
- 805 wastewater accounts
- **Overdue accounts (at the time of this report)**
- 0 accounts 60 days past due
- **Accounts on a Payment Arrangement Agreement**
- 3 accounts have started an arrangement.
- **Service orders (for this month at the time of this report)**
- 46 service orders issued and completed

Lighting/ Landscaping status:

- .

Solid Waste:

Mattress recycling

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

E-Waste collection

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

SB-1383:

- .

Project status:

- **Replacement water tank and pump station on east side of river/ water line replacement.**
(21007) started February 2022
 - **(POTENTIALLY GRANT FUNDED)**
 - Application submitted
- **Recycled water line from WWTF to Vineyard/ Gallo**
 - Survey Complete, Working on boring and easements
- **Sewer lining and manhole rehabilitation project** (21008) started February 2021
 - **(100% GRANT FUNDED)**
 - Working with contractor to get all required documentation to begin work.
- **Cost of Service Rate Study** (22005) started June 2022
 - Board Discussion has been continued
 - Staff reviewed additional possibilities based on board comment.
- **Septic to Sewer conversion grant application** (#) started September 2023
 - **(POTENTIALLY GRANT FUNDED)**
 - Application nearly complete, expected to be submitted by the end of the month.

Staffing

- Two vacant positions.
- WWTF Operator Lead and WWTF Operator, both are out for applications.
- Investigating feasibility of hiring an additional person to fill a need for compliance and reporting in the utilities departments.

SLO County in San Miguel:

- .

Caltrans in San Miguel:

- .
-

FISCAL IMPACT:

None

PREPARED BY: Kelly Dodds

Board of Directors Staff Report

December 14, 2023

AGENDA ITEM: 8.4

SUBJECT: Fire Chief Report

SUGGESTED ACTION: Receive and File

DISCUSSION:

All SMFD engines are in currently service.

1. SMF may receive up to 2- new BKR 5000's as part of a County wide Homeland Security. Five Cities Fire Authority is the point for this purchase.
2. 8601 will begin being decommissioned in December 2023, and scheduled for a SMOG inspection on 12/6/2023.
3. Options for a new command vehicle are being explored.

Code Adoption 2023:

1. Local Ordinance 01-2023 has been forwarded to County Fire for submission to the County Board of Supervisors for ratification as required. County Planning has taken issue with the photovoltaic plan submission requirement well beyond the required review period. The Fire Chief is currently working with Legal to prepare for a presentation before the Board of Supervisors during Public Comment. The BOD signed a letter of support regarding the request for PV plan submission to the District Fire Department for review. The Department is attempting to reengage County Staff prior to presentation to the Board of Supervisors.
2. The HCD has confirmed the assumption of Fire Code Enforcement within State managed parks within the San Miguel District Boundaries on May 4th, 2023. notification was sent via certified mail to the 2 property owners. Return receipts for delivery confirmation were received on May 8th & 10th. The Department shall be contacting outside agencies regarding inspections. A potential inspection date of 26 July has been pushed back due to the ratification issues between the County and SMF. This item is still pending ratification.

Grants:

2023/2024 RFC Grant

1. SCBA fit testing equipment was purchased and delivered in late October. Fit testing shall begin upon completion of equipment training and certification. The supplier / trainer is short staffed and training shall commence ASAP. Training is tentatively scheduled for January 9, 2024.
2. The award was been finalized on September 6, 2023 SMF is looking into the balance of the equipment purchases.

SAFER Grant.

1. SAFER Grant awards were posted on 9/28/2023 only 174 out of 300 awards were approved and all funding expended. No official notice of denial has been received to date. The SMF grant application is still active in the system.

Training:

1. SMF in conjunction with SLOFIST are hosting a FI210 Course in the Spring of 2024. The dates have been set for May 6-10, 2024. The classroom location will be at Paso Robles Fire EOC. The potential burn plot locations are TBD. SMF C8600 is the primary POC for the training.
2. Regular weekly training is continuing and an annual training schedule has been set.

3. Additional outside training shall commence as courses become available.

San Luis Obispo County Fire Chiefs Association.

1. Fire Chief Young was appointed as the County Fire Chiefs Association representative to SLOFIST.

FISCAL IMPACT:

None

PREPARED BY: Scott Young

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:27:45 AM



Daily Log Items per Personnel for Activity Code for Personnel

Activity Codes: All Activity Codes | Personnel: Young, Scott P | Start Time: 00:00 | End Time: 23:00 | Start Date: 11/01/2023 | End Date: 11/30/2023

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
Young, Scott P					
11/01/2023 08:30:00	11/02/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/01/2023 09:00:00	11/01/2023 12:00:00	DAYBOOK	8600	SLO County Fire Chiefs Meeting Paso Robles Station	3.00
11/01/2023 11:00:00	11/01/2023 11:00:00	DAYBOOK	SMF 1	Received plans for 9600 North River Road ADU	0.00
11/02/2023 08:30:00	11/03/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/03/2023 08:30:00	11/04/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/04/2023 08:30:00	11/05/2023 08:30:00	DAYBOOK	8600		24.00
11/05/2023 08:30:00	11/06/2023 08:30:00	DAYBOOK	8600		24.00
11/06/2023 08:30:00	11/07/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/06/2023 15:22:00	11/06/2023 15:51:00	INCIDENT	E8668	Incident 2023-289 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1010 K Street	0.48
11/07/2023 08:30:00	11/08/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/07/2023 14:41:00	11/07/2023 15:20:00	INCIDENT	E8668	Incident 2023-290 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 9999 Woodmansee WAY	0.65
11/07/2023 23:20:00	11/08/2023 00:54:00	INCIDENT	E8696	Incident 2023-291 - Motor vehicle accident with no injuries.: Apparatus E8696 responded to N Highway 101 HWY	1.57
11/08/2023 08:30:00	11/09/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/08/2023 12:34:00	11/08/2023 13:06:00	INCIDENT	E8668	Incident 2023-292 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 9850 N River RD	0.53
11/08/2023 16:37:00	11/08/2023 16:39:00	INCIDENT	E8668	Incident 2023-293 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1141 Mission ST	0.03
11/09/2023 08:30:00	11/10/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/10/2023 08:30:00	11/11/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/11/2023 14:30:00	11/12/2023 08:30:00	DAYBOOK	8600		18.00
11/11/2023 22:45:00	11/11/2023 23:08:00	INCIDENT	8600	Incident 2023-295 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 972 K ST	0.38
11/12/2023 08:30:00	11/13/2023 08:30:00	DAYBOOK	8600		24.00
11/12/2023 13:12:00	11/12/2023 13:45:00	INCIDENT	E8668	Incident 2023-296 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to Boston WAY 12	0.55
11/13/2023 08:30:00	11/14/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/13/2023 14:31:00	11/13/2023 14:45:00	INCIDENT	E8696	Incident 2023-297 - EMS call, excluding vehicle accident with injury: Apparatus E8696 responded to S Highway 101 HWY	0.23
11/14/2023 08:00:00	11/14/2023 17:00:00	DAYBOOK	8600	Chief Officer Series Fire Labor Management at Paso City Hall	9.00
11/14/2023 08:30:00	11/15/2023 08:30:00	DAYBOOK	8600		24.00
11/14/2023 18:00:00	11/14/2023 22:00:00	DAYBOOK		Firefighter Training: Tools and Equipment Lead Instructor: Roberson, Robert E	4.00
11/15/2023 08:30:00	11/15/2023 17:00:00	DAYBOOK	8600	Chief Officer Series Fire Labor Management at Paso City Hall	8.50
11/15/2023 08:30:00	11/16/2023 08:30:00	DAYBOOK	8600		24.00
11/16/2023 08:30:00	11/16/2023 15:00:00	DAYBOOK	8600	Chief Officer Series Fire Labor Management at Paso Fire EOC	6.50
11/16/2023 08:30:00	11/16/2023 23:00:00	DAYBOOK	8600		14.50
11/18/2023 20:30:00	11/19/2023 08:30:00	DAYBOOK	8600		12.00
11/19/2023 08:30:00	11/20/2023 08:30:00	DAYBOOK	8600		24.00
11/20/2023 08:30:00	11/21/2023 08:30:00	DAYBOOK	SMF 1		24.00

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



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Doc Id: 1514
Page # 1 of 2

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
11/21/2023 08:30:00	11/22/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/21/2023 09:01:00	11/21/2023 09:26:00	INCIDENT	E8668	Incident 2023-302 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1355 Mission ST B	0.42
11/22/2023 08:30:00	11/23/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/23/2023 08:30:00	11/23/2023 08:30:00	DAYBOOK	8600		0.00
11/23/2023 11:39:00	11/23/2023 11:59:00	INCIDENT	E8668	Incident 2023-303 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1372 K ST	0.33
11/24/2023 08:30:00	11/25/2023 08:30:00	DAYBOOK	8600		24.00
11/24/2023 14:56:00	11/24/2023 15:20:00	INCIDENT	8600	Incident 2023-304 - EMS call, excluding vehicle accident with injury: Apparatus 8600 responded to 1470 Mission ST	0.40
11/24/2023 21:58:00	11/24/2023 22:28:00	INCIDENT	E8668	Incident 2023-305 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 14250 Power RD	0.50
11/25/2023 14:30:00	11/26/2023 08:30:00	DAYBOOK	8600		18.00
11/26/2023 08:30:00	11/27/2023 08:30:00	DAYBOOK	8600		24.00
11/27/2023 08:30:00	11/28/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/27/2023 16:59:00	11/27/2023 17:36:00	INCIDENT	E8668	Incident 2023-306 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 963 Makewe AVE	0.62
11/28/2023 08:30:00	11/29/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/28/2023 10:27:00	11/28/2023 10:45:00	INCIDENT	E8668	Incident 2023-307 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1355 Mission ST	0.30
11/28/2023 12:48:00	11/28/2023 13:19:00	INCIDENT	E8668	Incident 2023-308 - EMS call, excluding vehicle accident with injury: Apparatus E8668 responded to 1617 Mission ST	0.52
11/29/2023 08:30:00	11/30/2023 08:30:00	DAYBOOK	SMF 1		24.00
11/29/2023 16:09:00	11/29/2023 16:16:00	INCIDENT	E8668	Incident 2023-309 - Grass fire: Apparatus E8668 responded to S Highway 101 HWY	0.12
Total Hours for: Young, Scott P					653.13
Total of all Personnel Hours					653.13

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



San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:29:52 AM



Effective Response Force Times by Incident for Date Range

Agencies On Scene: All Agencies | Census Tract(s): All Census Tracts | Cities: All Cities | Map Page(s): All Map Pages | Mutual Aid: All Types and None | Primary Action (s) Taken: All Codes | Property Use(s): All Types and None | Response Mode(s): All Response Modes | Shift(s): All Shifts | Zone(s): All Zones | Incident Type(s): All Incident Types | Station(s): All Stations | Complaints Reported by Dispatch: All Complaints Reported by Dispatch | Start Date: 11/01/2023 | End Date: 11/30/2023

Incident Date	Incident #	Losses - Property	Losses - Contents	Alarm Time	Total Personnel - Effective Response	First On Scene Apparatus	Last On Scene Apparatus	Earliest Turnout	Call Processing Time	First Unit Total Response Time	First Unit Travel Time	Total Travel Time Effective Response	Total Response Time Effective Response
11/06/2023	2023-289	0	0	15:22:00	3	E8668	E8668	01:00	00:00	00:03:00	00:02:00	00:02:00	00:03:00
11/07/2023	2023-290	0	0	14:41:00	3	E8668	E8668	01:00	00:00	00:06:00	00:05:00	00:05:00	00:06:00
11/08/2023	2023-292	0	0	12:34:00	3	E8668	E8668	03:00	00:00	00:07:00	00:04:00	00:04:00	00:07:00
11/11/2023	2023-295	0	0	22:45:00	2	8600	8600	02:00	00:00	00:05:00	00:03:00	00:03:00	00:05:00
11/12/2023	2023-296	0	0	13:12:00	2	E8668	E8668	03:00	00:00	00:15:00	00:12:00	00:12:00	00:15:00
11/13/2023	2023-297	0	0	14:31:00	2	E8696	E8696	05:00	00:00	00:09:00	00:04:00	00:04:00	00:09:00
11/17/2023	2023-299	0	0	21:56:00	2	P8651	P8651	00:00	00:00	00:07:00	00:07:00	00:07:00	00:07:00
11/17/2023	2023-300	0	0	22:29:00	2	P8651	P8651	00:00	00:00	00:04:00	00:04:00	00:04:00	00:04:00
11/18/2023	2023-301	0	0	11:45:00	2	P8651	P8651	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
11/21/2023	2023-302	0	0	09:01:00	2	E8668	E8668	02:00	00:00	00:04:00	00:02:00	00:02:00	00:04:00
11/23/2023	2023-303	0	0	11:39:00	3	E8668	E8668	04:00	00:00	00:09:00	00:05:00	00:05:00	00:09:00
11/24/2023	2023-304	0	0	14:56:00	3	P8651	P8651	00:00	00:00	00:04:00	00:04:00	00:04:00	00:04:00
11/24/2023	2023-305	0	0	21:55:00	3	E8668	E8668	00:00	03:00	00:06:00	00:03:00	00:03:00	00:06:00
11/27/2023	2023-306	0	0	16:59:00	3	E8668	E8668	00:00	00:00	00:06:00	00:06:00	00:06:00	00:06:00
11/28/2023	2023-307	0	0	10:26:00	3	E8668	E8668	00:00	01:00	00:03:00	00:02:00	00:02:00	00:03:00
11/28/2023	2023-308	0	0	12:48:00	3	E8668	E8668	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00

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



San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:32:41 AM



Incidents for Zone for Status for Date Range

Incident Status(s): All Incident Statuses | Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023

INCIDENT NUMBER	INCIDENT TYPE	DATE	INCIDENT STATUS	LOCATION	APPARATUS
Zone: AAN - Auto Aid North					
2023-291	324	11/07/2023	Reviewed	N Highway 101 HWY	E8696
2023-300	510	11/17/2023	Reviewed	4900 Indian Valley RD	P8651
2023-309	143	11/29/2023	Reviewed	S Highway 101 HWY	E8668
AAN - Auto Aid North Incidents: 3					
Zone: AAS - Auto Aid South					
2023-297	321	11/13/2023	Reviewed	S Highway 101 HWY	E8696
AAS - Auto Aid South Incidents: 1					
Zone: AAW - Auto Aid West					
2023-290	321	11/07/2023	Reviewed	9999 Woodmansee WAY	E8668
AAW - Auto Aid West Incidents: 1					
Zone: BOB - Camp Roberts					
2023-294	321	11/11/2023	Reviewed	Arizona BLVD	P8651
2023-296	321	11/12/2023	Reviewed	Boston WAY	E8668
2023-298	142	11/17/2023	Reviewed	Tower RD	P8651
BOB - Camp Roberts Incidents: 3					
Zone: CSD - CSD Limits					
2023-289	321	11/06/2023	Reviewed	1010 K Street	E8668
2023-293	321	11/08/2023	Reviewed	1141 Mission ST	E8668
2023-295	321	11/11/2023	Reviewed	972 K ST	8600, P8651
2023-299	324	11/17/2023	Reviewed	1150 Mission ST	P8651
2023-301	520	11/18/2023	Reviewed	1501 K ST	P8651
2023-302	321	11/21/2023	Reviewed	1355 Mission ST	E8668
2023-303	321	11/23/2023	Reviewed	1372 K ST	E8668, SMF 1
2023-304	321	11/24/2023	Reviewed	1470 Mission ST	8600, P8651
2023-305	321	11/24/2023	Reviewed	14250 Power RD	E8668
2023-307	321	11/28/2023	Reviewed	1355 Mission ST	E8668
2023-308	321	11/28/2023	Reviewed	1617 Mission ST	E8668
CSD - CSD Limits Incidents: 11					
Zone: PSHH - Peoples Self Help Housing					
2023-306	321	11/27/2023	Reviewed	963 Makewe AVE	E8668, SMF 1
PSHH - Peoples Self Help Housing Incidents: 1					
Zone: Ter - San Lawerance Terrace					
2023-292	321	11/08/2023	Reviewed	9850 N River RD	E8668
Ter - San Lawerance Terrace Incidents: 1					

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



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Page # 1 of 2

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



San Miguel Fire Department

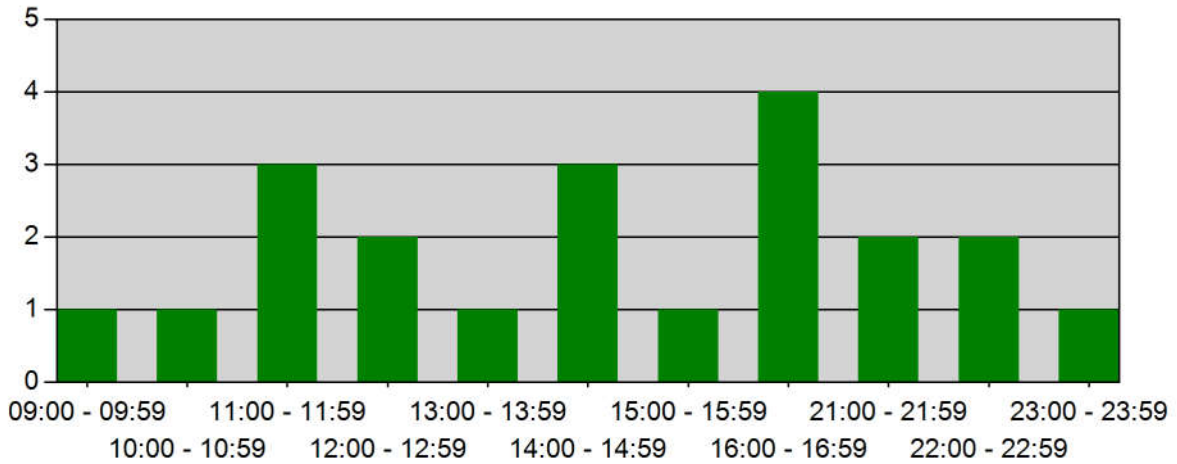
San Miguel, CA

This report was generated on 12/6/2023 9:31:37 AM



Incidents by Hour for Zone for Date Range

Zone: All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



TIME	COUNT
09:00 - 09:59	1
10:00 - 10:59	1
11:00 - 11:59	3
12:00 - 12:59	2
13:00 - 13:59	1
14:00 - 14:59	3
15:00 - 15:59	1
16:00 - 16:59	4
21:00 - 21:59	2
22:00 - 22:59	2
23:00 - 23:59	1

Only REVIEWED incidents included



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Page # 1 of 1

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:37:04 AM



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

Start Incident Type: 100 | End Incident Type: 911 | Zone: All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023

Major Incident Type	Response Mode	Avg Travel	Avg Dispatch	Avg TurnOut	Avg Response
Zone: AAN - Auto Aid North					
Service Call					
	Lights and Sirens	4:00	0:00	0:00	4:00
Zone: AAS - Auto Aid South					
Rescue & Emergency Medical Service					
	Lights and Sirens	4:00	0:00	5:00	9:00
Zone: AAW - Auto Aid West					
Rescue & Emergency Medical Service					
	Lights and Sirens	5:00	0:00	1:00	6:00
Zone: BOB - Camp Roberts					
Rescue & Emergency Medical Service					
	Lights and Sirens	12:00	0:00	3:00	15:00
Zone: CSD - CSD Limits					
Rescue & Emergency Medical Service					
	Lights and Sirens	3:20	0:27	1:20	5:07
Service Call					
	Lights and Sirens	0:00	0:00	0:00	0:00
Zone: PSHH - Peoples Self Help Housing					
Rescue & Emergency Medical Service					
	Lights and Sirens	6:00	0:00	0:00	6:00
Zone: Ter - San Laverance Terrace					
Rescue & Emergency Medical Service					
	Lights and Sirens	4:00	0:00	3:00	7:00

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

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:39:06 AM



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

Personnel: All Personnel | Shift(s): All Shifts | Zone: All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00:00	0	0	0	0	0	0	0
01:00	0	0	0	0	0	0	0
02:00	0	0	0	0	0	0	0
03:00	0	0	0	0	0	0	0
04:00	0	0	0	0	0	0	0
05:00	0	0	0	0	0	0	0
06:00	0	0	0	0	0	0	0
07:00	0	0	0	0	0	0	0
08:00	0	0	0	0	0	0	0
09:00	0	0	1	0	0	0	0
10:00	0	0	1	0	0	0	0
11:00	0	0	0	0	1	0	2
12:00	0	0	1	1	0	0	0
13:00	1	0	0	0	0	0	0
14:00	0	1	1	0	0	1	0
15:00	0	1	0	0	0	0	0
16:00	0	1	0	2	0	1	0
17:00	0	0	0	0	0	0	0
18:00	0	0	0	0	0	0	0
19:00	0	0	0	0	0	0	0
20:00	0	0	0	0	0	0	0
21:00	0	0	0	0	0	2	0
22:00	0	0	0	0	0	1	1
23:00	0	0	1	0	0	0	0
Total Responses for Day	1	3	5	3	1	5	3
% of Responses for Day	100.00%	33.33%	20.00%	66.67%	100.00%	40.00%	66.67%
% of Responses for Week	4.76%	14.29%	23.81%	14.29%	4.76%	23.81%	14.29%

Hour	Total per Hour	Percent
00:00	0	0.00%
01:00	0	0.00%
02:00	0	0.00%
03:00	0	0.00%
04:00	0	0.00%
05:00	0	0.00%
06:00	0	0.00%
07:00	0	0.00%
08:00	0	0.00%
09:00	1	4.76%
10:00	1	4.76%
11:00	3	14.29%
12:00	2	9.52%
13:00	1	4.76%
14:00	3	14.29%
15:00	1	4.76%
16:00	4	19.05%
17:00	0	0.00%
18:00	0	0.00%
19:00	0	0.00%
20:00	0	0.00%
21:00	2	9.52%
22:00	2	9.52%
23:00	1	4.76%
Total	21	100.00%

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

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:35:04 AM



Average Number of Responding Personnel per Incident Type for Date Range

StartDate: 11/01/2023 | EndDate: 11/30/2023

INCIDENT TYPE	AVG. # PERSONNEL
142 - Brush or brush-and-grass mixture fire	2
143 - Grass fire	2
321 - EMS call, excluding vehicle accident with injury	2
324 - Motor vehicle accident with no injuries.	3
510 - Person in distress, other	2
520 - Water problem, other	2

Reviewed Incidents only.



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Page # 1 of 1

San Miguel Fire Department

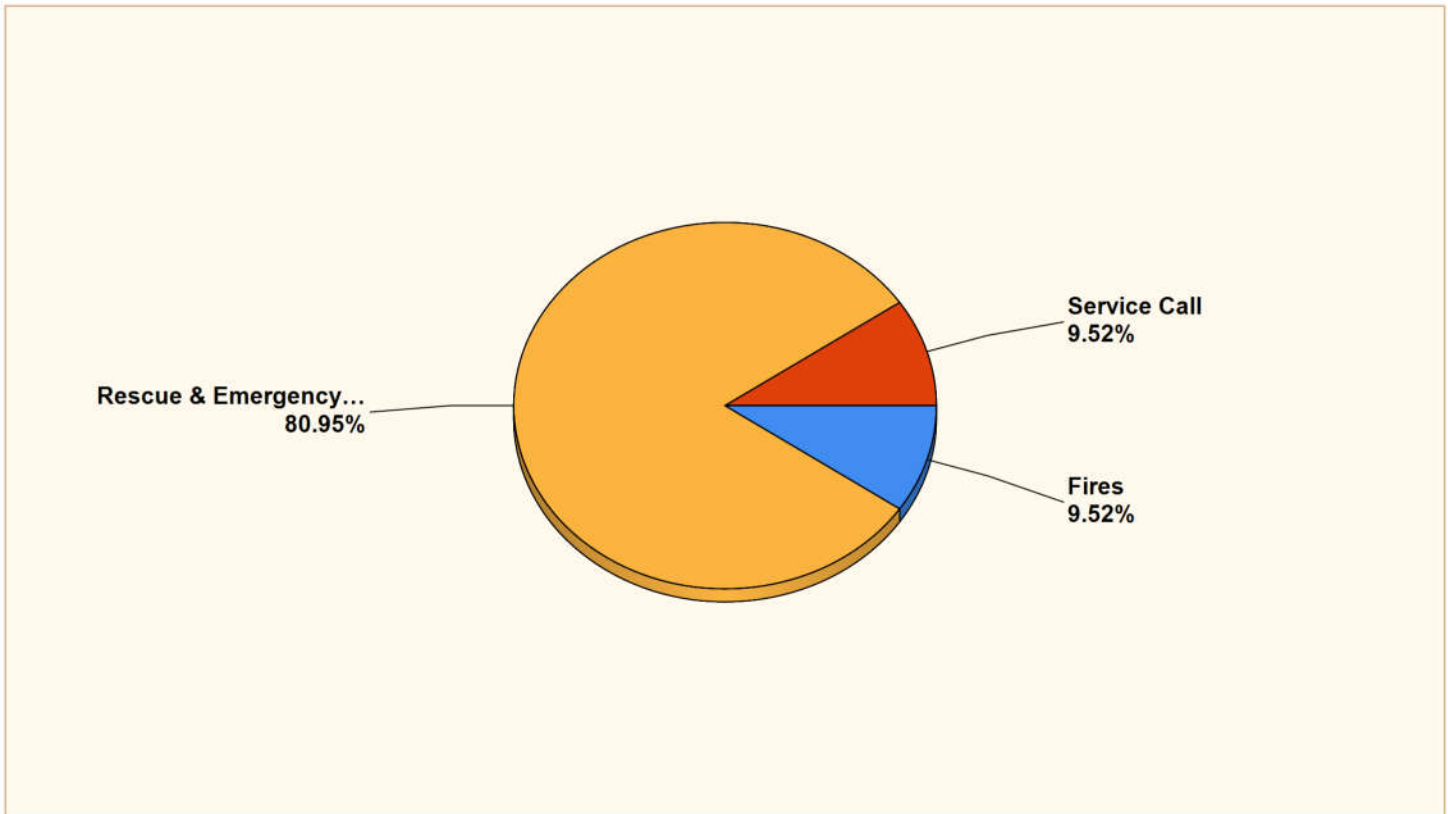
San Miguel, CA

This report was generated on 12/6/2023 9:41:02 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	2	9.52%
Rescue & Emergency Medical Service	17	80.95%
Service Call	2	9.52%
TOTAL	21	100%

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



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
142 - Brush or brush-and-grass mixture fire	1	4.76%
143 - Grass fire	1	4.76%
321 - EMS call, excluding vehicle accident with injury	15	71.43%
324 - Motor vehicle accident with no injuries.	2	9.52%
510 - Person in distress, other	1	4.76%
520 - Water problem, other	1	4.76%
TOTAL INCIDENTS:	21	100%

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



San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:42:22 AM



Incident Count per Location Type per Zone per Address for Date Range

StartDate: 11/01/2023 | EndDate: 11/30/2023

LOCATION TYPE	ZONE	ADDRESS / LOCATION	# INCIDENTS
Home/Residence			
	AAW - Auto Aid West		
		9999 Woodmansee WAY San Miguel, CA	1
	CSD - CSD Limits		
		1355 Mission ST San Miguel, CA	1
		1355 Mission ST B San Miguel, CA	1
		1372 K ST San Miguel, CA	1
		14250 Power RD San Miguel, CA	1
		1501 K ST San Miguel, CA	1
		1617 Mission ST San Miguel, CA	1
	PSHH - Peoples Self Help Housing		
		963 Makewe AVE San Miguel, CA	1
	Ter - San Lawerance Terrace		
		9850 N River RD San Miguel, CA	1
Total for Location Type:			9
Not Specified			
	AAN - Auto Aid North		
		N Highway 101 HWY San Miguel, CA	1
		S Highway 101 HWY San Miguel, CA	1
		4900 Indian Valley RD San Miguel, CA	1
	AAS - Auto Aid South		
		S Highway 101 HWY San Miguel, CA	1
Total for Location Type:			4

Group by Incident Location Type, then Zone. Completed and Reviewed Incidents



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Doc Id: 1134

Page # 1 of 2

LOCATION TYPE	ZONE	ADDRESS / LOCATION	# INCIDENTS
Public Building (schools, gov. offices)			
	BOB - Camp Roberts		
		Arizona BLVD San Miguel, CA	1
		Boston WAY 12 San Miguel, CA	1
		Tower RD San Miguel, CA	1
		Total for Location Type:	3
Street or Highway			
	CSD - CSD Limits		
		1150 Mission ST San Miguel, CA	1
		1470 Mission ST San Miguel, CA	1
		Total for Location Type:	2
Trade or service (business, bars, restaurants, etc)			
	CSD - CSD Limits		
		1010 K Street San Miguel, CA	1
		1141 Mission ST San Miguel, CA	1
		972 K ST San Miguel, CA	1
		Total for Location Type:	3

Group by Incident Location Type, then Zone. Completed and Reviewed Incidents



**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 9.1

SUBJECT: 11-16-2023 Draft San Miguel CSD Board of Directors meeting minutes

SUGGESTED ACTION: Receive and File

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Tamara Parent



BOARD OF DIRECTORS

Rod Smiley, President Raynette Gregory, Vice-President
 Berkley Baker, Director Anthony Kalvans, Director Owen Davis, Director

REGULAR MEETING MINUTES

6:00 P.M. Opened Session
SMCSD Boardroom 11-16-2023

1. Call to Order:

At: 6:00 P.M.

2. Roll Call: *Raynette Gregory, Anthony Kalvans, Owen Davis, Berkley Baker*

ABSENT: *Rod Smiley*

3. Approval of Regular Meeting Agenda:

Motion By: Berkley Baker

Second By: Anthony Kalvans

Motion: To Approve

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

4. Pledge of Allegiance:

Lead by Director Kalvans

5. Public Comment and Communications for items not on the agenda:

Dan Hido, San Miguel resident spoke about the ongoing harassment of District staff by past and present District directors and employee. Mr. Hido requested that the current Board of Director's acknowledge and abide by the Board By-Laws.

Paola Freeman, Monterey resident Spoke and refuted Mr. Hido statement.

Ashley Sangster, San Miguel resident spoke and refuted Mr. Hido statement and voiced that he stands for the community.

Director Gregory called Point of Order to continue without interruptions.

6. Special Presentations/Public Hearings/Other:

None

7. Non- District Reports:

1. San Luis Obispo County Organizations

Verbal/Report

San Luis Obispo County Sheriff Deputy Strobridge updated the Board of Directors that he was there due to security issues.

2. Community Service Organizations

Verbal

Scott Young from the San Miguel Firefighters Association (SMFA) explained that the San Miguel Christmas Lights Parade and Santa Visit will be held on Saturday, December 16th.

[San Miguel Firefighters Association - San Miguel Firefighters Association \(smfirefightersassoc.org\)](http://smfirefightersassoc.org)

Anthony Kalvas explained that Lion's Club will be having food at the San Miguel Christmas Lights Parade, and Santa Visits are scheduled for the elementary schools.

3. Camp Roberts—Army National Guard

Verbal

None

8. Staff & Committee Reports - Receive & File:

1. General Manager

Receive verbal report

General Manager Kelly Dodds updated the Board of Director regarding the FPPC 700 Forms and required training. Mr. Dodds explained that he is still working with the Senior Center for a contract and that the next Board Meeting will be held on December 14th.

Board Comment: Director Davis asked why the District Meeting could not be held in the trailer at the Wastewater Facility or the Fire Station. General Manager Kelly Dodds explained that there is not enough room in the trailer at the Wastewater Treatment plant, and explained that the Fire Station is not the best place for the public. The Senior Center has A/C and Heat and is a better place for the public.

Public Comment: None

2. District Counsel

Receive verbal report

District General Counsel Christina Pritchard had nothing to report.

Board Comment: None

Public Comment: None

3. District Utilities

Receive and File

General Manager Kelly Dodds explained to the Board that there had been a couple of leaks, one on 15th Street and one on 11th Street and submitted the report as written.

Board Comment: Director Davis asked if the District's Utility Office gate will be closed from now on.

General Manager Kelly Dodds explained that for the short term yes, and he will be assessing the situation.

Director Davis voiced that in his opinion it is a public utility and unless the District has a good reason, and not the false claims voiced in public comment, the office should remain opened during the day. General Manager Kelly Dodds explained that the gate is closed for staff safety and that it is his decision and considers safety to be the highest priority.

Director Gregory asked if the General Manager could plainly state the situation that happened.

District General Counsel Pritchard explained that there has been a death threat made in person to staff members and that the gate will remain closed until we can deal with the situation. As the Deputy stated there has been a restraining order that has occurred but is only temporary at this point, and counsel will need to see that through first.

Director Gregory asked if she was correct that somebody came into the office and made a death threat. Counsel Pritchard expressed that Director Gregory was correct. Director Gregory asked Director Davis if that was enough of a safety concern.

Director Davis voiced that he would have to find out the details first, because he has been accused by the public.

General Manager Kelly Dodds expressed that the primary driving factor for the gates being closed is that we had an individual come into the office and make death threats to staff, as a side note we had a person the Sheriff was looking for on the same day that Director Davis came to the District Office. The office gate will remain closed, and it is just being asked that customers call the number at the gate, and we will open the gate for them to do business.

Public Comment: None

4. Fire Chief Report

Receive and File

Scott Young Fire Chief submitted report as written and asked for any questions.

Board Comment: Director Gregory asked how the auction went for the U8630 vehicle. Fire Chief Young explained that it was sold for around \$6250.00 minus fees. Discussion on vehicle 8601 ensued.

Public Comment: None

9. Consent Calendar:

Director Kalvans pulled item 9.3 for discussion

Board Comment: None

Public Comment: None

Motion By: Berkley Baker

Second By: Anthony Kalvans

Motion: To Approve Approve Item 9.1 and 9.2

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

1. **09-28-2023 Draft San Miguel CSD and Groundwater Sustainability Agency Meeting Minutes**
Receive and File
2. **10-26-2023 Draft San Miguel CSD and Groundwater Sustainability Agency Meeting Minutes**
Receive and File
3. **Approve RESOLUTION 2023-52 approving a joinder agreement and restated Integrated Waste Management Authority (IWMA) JPA and MOA with Special Districts, and authorize the Board President to sign the Amendment to the MOA**

Approve RESOLUTION 2023-52 and authorize the Board President to sign the joinder agreement and restated MOA with IWMA.

Director Kalvans pulled this item for discussion and expressed that he feels that CSD's should have more representation on the Integrated Waste Management Authority (IWMA) Board.

General Manager Kelly Dodds discussed the new JPA and MOA, and it was being changed because San Luis Obispo County has reentered IWMA.

Board Comment: Director Baker asked for some history on this item. General Manager Kelly Dodds explained the history of San Luis Obispo County and IWMA

Public Comment: None

Motion By: Anthony Kalvans

Second By: Berkley Baker

Motion: To Approve Resolution 2023-52

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

10. Board Action Items:

1. **Monthly Financial Reports for October 2023 (Recommendation: review and comment)**
**** Once the FY2022-23 Audit is approved- formal approval of monthly reports will be presented****

Please *Review* the October 2023 SMCS D Financial Reports.

After the SMCS D Audit is completed, all adjusting journal entries are processed, and the 22/23 FY is closed- all Financial Reports that were presented for Review Only will be finalized. Those reports will then be presented to the Board for *Receive and File* approvals. Financial Officer Michelle Hido voiced that financials are on page 149-187 of the Board packet, and report is submitted as written. Mrs. Hido asked for any questions and explained

that the Fiscal Year 22-23 Audit will be presented to the Board of Directors at the December Board Meeting.

Board Comment: Director Baker asked about Utilities on Page 180 (Object 381) that fund is at 49% of Budget, and has him a little worried.

General Manager Kelly Dodds explained that the electric bill is based on the prior years cost and discussed the time of use and PG&E rates that were raised by 10 to 12 percent since the budget was finalized.

Director Baker voiced that the District is on tract to have a \$120k Electric Bill for the year.

Director Baker also wanted to discuss the Legal Counsel bills.

Financial Officer Michelle Hido explained to Director Baker that there will be a "mid-year budget" discussion in either December or January.

District Counsel expressed that she would like to have that conversation with Director Baker, and can explain what is at a higher cost, but without having the bills in front of her it would not be productive. Discussion ensued on budget.

General Manager Kelly Dodds explained that Legal costs are hard to anticipate.

Director Baker asked about the Utility Rate Design Study (432) and discussion ensued on the cost being over. General Manager Kelly Dodds voiced that he would bring back the breakdown of cost at the next meeting.

Public Comment: None

2. Authorize a Cost Recovery Agreement between Fire Recovery USA, LLC and the San Miguel Fire Department - RESOLUTION 2023-45 Tabled from September 28th Board Meeting (Recommend review and approve)

Approve Resolution 2023-45 authorizing the Fire Chief to enter into an Agreement between Fire Recovery USA, LLC and the San Miguel Fire Department for cost recovery services.

Scott Young spoke about Cost Recovery USA, LLC, explaining that SMCSO Fire has been with Cost Recovery since 2015. Since then, San Miguel Fire has not submitted any claims. Fire Chief Scott Young voiced that the Fire Department is always exploring avenues to recover cost, without a cost to the citizens of San Miguel. Mr. Young explained that exhibit "A" lists all the services and cost. Chief Young explained that the intent is to collect funds through auto insurance. Discussion ensued.

Board Comment: Director Davis voiced that his opinion is that the Fire Department is well paid by the taxpayers here in San Miguel, and that the Fire Department is reimbursed by the taxpayers.

Fire Chief Scott Young explained that San Miguel citizens pay property tax, and the San Miguel Fire Department gets 12.75% of the 1% of the property taxes collected to protect the citizens within the San Miguel boundaries. It was explained that beyond the San Miguel Boundaries the Department receive nothing. Discussion on incidents, California Office of Emergency Services (OES) and the San Miguel Fire Department ensued.

Director Baker voiced that in his opinion the real problem is that Fire and Police are underfunded, and safety needs to be a priority. Director Baker expressed that he feels that this Cost Recovery gives the State and County an out for not funding the emergency services, and voiced that if the Fire Department cannot afford to service outside the District; then stay in the District.

District General Counsel Pritchard explained that the State of California does not fund local Fire Departments, they are run by their own public entities. Since San Miguel Community Services District has its own Fire Department, the District has committed to funding its own Fire Department.

Director Baker explained that he understood the the Fire Department is guaranteed the 1%,

and feels that it is the problem, and if the County Board of Supervisors wanted to fund the Department appropriately, they could. This Cost Recovery is enabling the lack of funding and is just another tax on the community.

Director Kalvans expressed that it is a touchy subject and maybe we should table this item for a full Board. Director Kalvans voiced that his opinion is that funding for the Fire Department is needed and is a big goal for the District. Director Kalvans spoke about the history of funding and would like to look into the Tax Rate Areas.

Fire Chief Young explained that having an underfunded Department is also, about public safety and this is potential funding source, that would help.

Director Baker asked about the call in the Fire Chief report and how many would have been billed with this Cost Recovery. Chief Young explained that multiple items would have been billed, and discussed the items.

Director Gregory asked about fire investigation, and the District not having a mechanism to collect for those services. Fire Chief Scott Young explained that he belongs to the San Luis Obispo Fire Investigation Strike Team (SLOFIST) and when his services are needed, this would give the Department a mechanism to recover some of that cost.

Public Comment: None

After Motion, Fire Chief Young explained that he is available for any questions.

Motion By: Owen Davis

Second By: Anthony Kalvans

Motion: To Table to later date

Board Members	Ayes	Noes	Abstain	Absent
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Berkley Baker		X		
Rod Smiley				X

3. Approve repairs to San Lawrence Terrace (SLT) Well equipment including related budget adjustment and transfer from capital reserve - RESOLUTION 2023-51 (Recommend review and approve)

Approve RESOLUTION 2023-51 authorizing a budget adjustment and fund transfer from capital reserve to operational cash for repairs to the SLT Well pump equipment.

Item Presented by General Manager Kelly Dodds explaining that the item is to approve the cost associated with replacing the Well Motor, Well Pump, Drop Pipe at the San Lawrence Terrace (SLT) with the cost including the initial removal and replacement is \$35,390 and would be funded out of Water Capital funds.

Board Comment: Director Baker asked what would happen if the pump was not replaced and asked about the pressure on the San Lawrence Terrace (SLT). General Manager Kelly Dodds discussed the ramification of not replacing this Pump, and what would happen if the fund were spent on the Booster Pump project. Discussion ensued.

Director Davis voiced that he is in favor of this and has done a lot of research regarding the arsenic and running the well for a good 36 hours would help the water quality. Discussion ensued on the History of the San Lawrence Terrace (SLT) Well.

Public Comment: None

Motion By: Berkley Baker
Second By: Anthony Kalvans
Motion: To Approve

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

4. CONTINUATION OF DISCUSSION AND POTENTIAL ACTION REGARDING THE ADOPTION OF WATER RATES FROM SEPTEMBER 28TH 2023 BOARD MEETING

Pursuant to Article XIII (D) of the California Constitution that San Miguel Community Services District is continuing the discussion regarding the protest ballots submitted and will consider taking action to update the rate structure and increase its rates for water services.

Receive report from General Manager regarding protest verification and continue Board discussion and potential approval of water rate structure change and increase.

Item presented by Director Gregory and for public comment before moving forward.

Public Comment: Ashley Sangster, San Miguel resident spoke about reviewing the protest tally, and the need for a process for Prop 218 protests.

Board Comment: Director Gregory voiced that she would like to take the time needed to review all options and feels that it would be best to have a full Board.

After Motion, Director Baker requested that General Manager Kelly Dodds to update some of the information. General Manager Kelly Dodds explained that he has been working on that, and asked that he come by and discuss.

Motion By: Raynette Gregory
Second By: Anthony Kalvans
Motion: To Table to December 14th

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

5. Adopt revisions to District water and wastewater Billing policy - RESOLUTION 2023-47 (Recommend review and approve)

Review and approve RESOLUTION 2023-47 adopting revisions to the District water and wastewater billing policy.

Public Comment: None

Board Comment: None

Motion By: Anthony Kalvans

Second By: Raynette Gregory

Motion: To Table to December 14th

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

6. Discussion on priorities for Streetlighting and Landscaping Masterplan (Discuss and provide feedback to General Manager)

Discuss priorities for a Streetlighting and Landscaping Masterplan

Item presented by Director Kalvans, voicing that Director Smiley and himself have been working on this and would like to table the item until the December Board Meeting.

Public Comment: None

Board Comment: None

Motion By: Anthony Kalvans

Second By: Berkley Baker

Motion: To Table to December 14th

Board Members	Ayes	Noes	Abstain	Absent
Berkley Baker	X			
Raynette Gregory	X			
Anthony Kalvans	X			
Owen Davis	X			
Rod Smiley				X

11. Board Comment:

None

12. Adjourn to Closed Session/Closed Session Agenda:

Public Comment: None

AT: 7:24 P.M

1.

Conference with Legal Counsel – Existing Litigation (Gov. Code, § 54956.9)

Case Name Unspecified: Disclosure would jeopardize service of process

Direction to staff

13. Report out of Closed Session:

Nothing to report

14. Adjournment to Next Regular Meeting - December 14th 2023:

At: 8:35 P.M

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 9.2

SUBJECT: Adoption of San Miguel CSD Board of Director regular meeting dates for calendar year 2024 - RESOLUTION 2023-53 (Recommend review and approve)

SUGGESTED ACTION: Review and approve RESOLUTION 2024-53 establishing regular board meeting dates for calendar year 2024

DISCUSSION:

The requirements of the District's Board of Director bylaws and State laws specify setting local agency meetings by elected boards, city councils, special districts and other agencies to with regular scheduled public meetings.

The proposed schedule and resolution are based on the District requirements to hold its monthly meetings on the fourth Thursday of each month, except in November and December 2024, when holidays affect those regular meeting dates.

The attached resolution will set the schedule for Calendar Year 2024 regular board meetings by date.

FISCAL IMPACT:

There are no anticipated cost above staff and legal time to provide this report to the Board as well as staff time to post the schedule as necessary.

PREPARED BY: Tamara Parent



RESOLUTION NO. 2023-53

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT ESTABLISHING
BOARD OF DIRECTOR REGULAR MEETING DATES AND TIMES FOR
2024 CALENDAR YEAR**

WHEREAS, San Miguel Community Services District (“SMCSD”) provides fire protection, water, wastewater, solid waste collection/disposal and street lighting/landscaping infrastructure and services within the district; and

WHEREAS, the SMCSD Board of Directors (“Board”) is required by District ordinance to hold and conduct regular monthly public business meetings and hereby determines its intent to establish calendar year dates and times for regular Board of Director meetings for 2024; and

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt the 2024 Calendar for Regular Board of Director Meeting Agenda dates and times as set forth on Exhibit “A” attached hereto.

On the motion of Director _____seconded by Director _____and on the following roll call vote, to wit:

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

The foregoing Resolution is hereby passed and adopted this 14th day of December 2023.

Kelly Dodds, General Manager

TBD, President Board of Directors

ATTEST:

APPROVED AS TO FORM:

Tamara Parent, Board Clerk

Douglas L. White, District General Counsel

Attachments: **Exhibit A:** 2024 Calendar year – Board meeting dates



RESOLUTION 2023-53

**EXHIBIT "A"
CALENDAR YEAR 2024**

REGULAR BOARD OF DIRECTOR MEETING DATES AND TIMES

Meeting Times shall begin at **6 PM**, every **4th Thursday of each month**, unless otherwise noticed

THURSDAY - JANUARY 25, 2024

THURSDAY - FEBRUARY 22, 2024

THURSDAY - MARCH 28, 2024

THURSDAY - APRIL 25, 2024

THURSDAY - MAY 23, 2024

THURSDAY - JUNE 27, 2024

THURSDAY - JULY 25, 2024

THURSDAY - AUGUST 22, 2024

THURSDAY - SEPTEMBER 26, 2024

THURSDAY - OCTOBER 24, 2024

THURSDAY - NOVEMBER 21, 2024 **

THURSDAY - DECEMBER 19, 2024 **

** = This meeting date is not the regular 4th Thursday of the month due to conflict with the Thanksgiving and Christmas holidays.

Special Board meeting dates and times may be established or set by the Board of Directors pursuant to adopted Board policy and applicable procedures.

Adopted by Board action on December 14, 2023

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.1

SUBJECT: Monthly Financial Reports for November 2023 (Recommendation: review and comment)
** Once the FY2022-23 Audit is approved- formal approval of monthly reports will be presented**

SUGGESTED ACTION:

Please *Review* the November 2023 SMCSD Financial Reports.

After the SMCSD Audit is completed, all adjusting journal entries are processed, and the 22/23 FY is closed- all Financial Reports that were presented for Review Only will be finalized. Those reports will then be presented to the Board for *Receive and File* approvals.

DISCUSSION:

FISCAL IMPACT:

None

PREPARED BY: Michelle Hido



San Miguel Community Services District NOVEMBER 2023 Financial Report

December 6th, 2023

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

NOVEMBER 2023 Revenue: \$295,508.35

Sales Revenue 64.2%, Property Taxes 24.5%, Franchise Fees 1.4%, Other 9.9%

NOVEMBER 2023 Expenses: \$238,224.33

FIRE DEPT PROJECTS:

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

NOVEMBER costs: \$0

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

Status: In Process

Fire Temporary Housing Unit

NOVEMBER costs: Water Systems Consulting - \$580.00

Resolution 2022-21, 22: Budget: \$274,378.95 Escrow amount used: \$133,153.58 (48.53% spent)

Costs not paid through Escrow to date: \$4,238.02

Status: In Process

Total THU Project costs to date: \$137,391.60

Fire Station Remodel- Budget: none

NOVEMBER costs: \$0

Project costs to date: \$3,545.34

Status: In Process

Resolution 2023-36: 23-24 VFCP Grant- Budget: \$34,246.76

NOVEMBER costs: \$0

Project costs to date: \$1,052.46 (3% spent)

Status: In Process

UTILITY DEPT PROJECTS:

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

NOVEMBER costs: Wallace – Engineering \$88,996.33

Project costs to date: \$1,171,257.66

Status: In Process

WWTF Resolution 2021-33,34, 2023-21: MBR- Budget: \$287,590.58/\$8,309,288.94

NOVEMBER costs: – \$0

Project costs to date: \$333,247.20 (116% spent)

Status: In Process

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

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

NOVEMBER costs: \$0
Project costs to date: \$20,433.75 (41% spent)
Status: In Process

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

NOVEMBER costs: WSC Engineering – Engineering \$16,559.20
Project costs to date: \$46,529.54 (21% spent)
Status: In Process

WWTF Resolution 2023-43: Septic to Sewer- Budget: \$15,700.00

NOVEMBER costs: 0
Project costs to date: \$0 (0% spent)
Status: Started

WWTF Resolution 2022-59,2023-44,48,50: Sewer Lining & Manhole- Budget: \$396,500.00

NOVEMBER costs: \$0
Project costs to date: \$15,992.50 (4% spent)
Status: In Process

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

NOVEMBER costs: \$0
Project costs to date: \$44,330.00 (66% spent)
Status: In Process

LEGAL SERVICES

2023/24 LEGAL EXPENSES TO DATE:

Legal bills: OCTOBER 2023

BOARD MEETINGS:	\$ 10,255.50
CSD BOARD REQUESTS:	\$ 2,106.00
FIRE:	\$ 1,734.00
GENERAL CSD/ADMIN:	\$ 9,976.10
GENERAL HR AND HR CONTRACTS:	\$ 9,691.00
HR INVESTIGATION/ARBITRATION:	\$ -
PUBLIC RECORDS REQUESTS:	\$ 18.00
SEWER:	\$ 2,555.50
SOLID WASTE:	\$ 1,764.00
WATER:	\$ 6,515.70

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

- CIO Solutions \$6,882.87 – Monthly IT Service, Fire Laptop replacement
- FGL - Environmental \$5,617.00 – Testing
- San Luis Powerhouse \$3,388.20 – Generator Annual Service x7
- County San Luis Obispo \$2,228.00 – Annual Hazmat plan fee
- Mullahey Chrysler, Dodge, Jeep, Ram \$2,224.81 – U8632 Leak Service

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

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

CalPERS (Employer costs only)	\$11,212.59
PG&E (Facilities & Lighting)	\$12,373.72
US Bank SMCSD Credit Cards	\$2,069.82
WEX Bank SMCSD District Vehicle Fuel	\$681.13

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

RECOMMENDATION:

Please Review the November 2023 SMCSD Financial Reports.

After the 2022/23 SMCSD Audit is completed, all adjusting journal entries are processed, and the 2022/23 FY is closed- all Financial Reports that were presented for Review only will be finalized and presented to the Board for Receive and File approvals.

PREPARED BY:

Michelle Hido, Financial Officer

REVIEWED BY:

Kelly Dodds, General Manager

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9846	E	8 AIRGAS USA, LLC	378.80						
Oxygen									
1	9143845764	11/07/23 Oxygen USPDA	378.80			20 62000	450		10200
		Total for Vendor:	378.80						
9842		671 ALAMEDA ELECTRICAL DIST	639.19						
1	S5704421	11/20/23 REP AERATOR POWER CORD	639.19			40 64000	582		10200
		Total for Vendor:	639.19						
9738	20503S	689 AMAZON CAPITOL SERVICES	53.58						
1MF6-1C9Q-4NXM									
1	1MF6-1C9Q	11/01/23 MARINE ADHESIVE SEALANT	53.58			40 64000	582		10200
9739	20503S	689 AMAZON CAPITOL SERVICES	229.28						
1NKN-CYLN-7QTV									
1	1NKN-CYLN	11/01/23 TONER X2	114.64			40 64000	410		10200
2	1NKN-CYLN	11/01/23 TONER X2	114.64			50 65000	410		10200
9740	20503S	689 AMAZON CAPITOL SERVICES	82.36						
1VPP-7NH3-7WCM									
1	1VPP-7NH3	11/01/23 BOARD TIMERS	19.77			20 62000	305		10200
2	1VPP-7NH3	11/01/23 BOARD TIMERS	2.06			30 63000	305		10200
3	1VPP-7NH3	11/01/23 BOARD TIMERS	29.65			40 64000	305		10200
4	1VPP-7NH3	11/01/23 BOARD TIMERS	29.23			50 65000	305		10200
5	1VPP-7NH3	11/01/23 BOARD TIMERS	1.65			60 66000	305		10200
9741	20503S	689 AMAZON CAPITOL SERVICES	125.27						
1YJQ-XMNL-479G									
1	1YJQ-XMNL	11/01/23 EE FILE MANILLA JACKETS	4.67			20 62000	410		10200
2	1YJQ-XMNL	11/01/23 EE FILE MANILLA JACKETS	0.48			30 63000	410		10200
3	1YJQ-XMNL	11/01/23 EE FILE MANILLA JACKETS	6.99			40 64000	410		10200
4	1YJQ-XMNL	11/01/23 EE FILE MANILLA JACKETS	6.91			50 65000	410		10200
5	1YJQ-XMNL	11/01/23 EE FILE MANILLA JACKETS	0.39*			60 66000	410		10200
6	1YJQ-XMNL	11/01/23 HEADLINER ADHESIVE	9.07*			40 64000	354		10200
7	1YJQ-XMNL	11/01/23 HEADLINER ADHESIVE	9.08*			50 65000	354		10200
8	1YJQ-XMNL	11/01/23 ERGO PADS, KEY RING	43.84			40 64000	305		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9	1YJQ-XMNL	11/01/23 ERGO PADS, KEY RING	43.84			50 65000	305		10200
9742	20503S	689 AMAZON CAPITOL SERVICES	207.15						
111LF-7M1M-DGRL									
1	111LF-7M1M	11/01/23 CERM SPRAY COATING KIT	103.58*			40 64000	354		10200
2	111LF-7M1M	11/01/23 CERM SPRAY COATING KIT	103.57*			50 65000	354		10200
		Total for Vendor:	697.64						
9743	20504S	743 API ATLAS PERFORMANCE	2,200.00						
1	RI143823	11/02/23 NOV CSD OFFICE TRAILER RENTA	110.00			30 63000	949		10200
2	RI143823	11/02/23 NOV CSD OFFICE TRAILER RENTA	990.00			40 64000	949		10200
3	RI143823	11/02/23 NOV CSD OFFICE TRAILER RENTA	990.00			50 65000	949		10200
4	RI143823	11/02/23 NOV CSD OFFICE TRAILER RENTA	110.00			60 66000	949		10200
		Total for Vendor:	2,200.00						
9775	-99081E	714 AT&T MOBILITY	95.86						
		FIRE CELL PHONES							
1	11102023	11/02/23 OCT FIRE CELL PHONE - ROBERS	50.45			20 62000	465		10200
2	11102023	11/02/23 OCT FIRE CELL PHONE - YOUNG	45.41			20 62000	465		10200
		Total for Vendor:	95.86						
9858		622 BALDWIN ELECTRIC SERVICE	437.50						
		AERATOR PUMP REPAIR- POWER CABLE							
1	626	11/12/23 AERATOR PUMP POWER CABLE	437.50			40 64000	351		10200
9859		622 BALDWIN ELECTRIC SERVICE	461.99						
		AERATOR PUMP REPAIR- POWER RELAY							
1	623	11/12/23 AERATOR PUMP POWER RELAY	461.99			40 64000	351		10200
		Total for Vendor:	899.49						
9852		33 BLACK MOUNTAIN SOFTWARE	59.00						
		POSITIVE PAY							
		2023/2024							
1	29778	11/13/23 23/24 CSD AUDITOR CPA ACCESS	14.16			20 62000	334		10200
2	29778	11/13/23 23/24 CSD AUDITOR CPA ACCESS	1.47			30 63000	334		10200
3	29778	11/13/23 23/24 CSD AUDITOR CPA ACCESS	21.24			40 64000	334		10200
4	29778	11/13/23 23/24 CSD AUDITOR CPA ACCESS	20.95			50 65000	334		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
5	29778	11/13/23 23/24 CSD AUDITOR CPA ACCESS	1.18			60 66000	334		10200
		Total for Vendor:	59.00						
9815	20530S	573 BURT INDUSTRIAL SUPPLY	108.03			50 65000	353		10200
1	133568	11/14/23 BLUE HYD REFLECT,FLO MRK PAINT	108.03						
		Total for Vendor:	108.03						
9762	-99086E	67 CHARTER COMMUNICATIONS	129.98						
	Acct# 8245 10 105 0027311	Spectrum Business Internet/Voice							
	Service 11/11/23 - 12/10/23								
1	101110723	11/07/23 NOV Internet/Voice FIRE	129.98			20 62000	375		10200
9763	-99085E	67 CHARTER COMMUNICATIONS	648.98						
	Acct# 212691601	Spectrum Enterprise Internet							
	Service 11/01/23 - 12/30/23								
1	11/01/23	NOV INTERNET LIFT STATION	119.98			40 64000	375		10200
2	11/01/23	NOV WWTF FIBER	10.58			30 63000	375		10200
3	11/01/23	NOV WWTF FIBER	253.92			40 64000	375		10200
4	11/01/23	NOV WWTF FIBER	253.92			50 65000	375		10200
5	11/01/23	NOV WWTF FIBER	10.58			60 66000	375		10200
		Total for Vendor:	778.96						
9766	-99083E	712 CIO SOLUTIONS	3,422.60						
1	106428-123	11/15/23 NOV IT SUPPORT	821.43			20 62000	321		10200
2	106428-123	11/15/23 NOV IT SUPPORT	85.56			30 63000	321		10200
3	106428-123	11/15/23 NOV IT SUPPORT	1,232.14			40 64000	321		10200
4	106428-123	11/15/23 NOV IT SUPPORT	1,215.02			50 65000	321		10200
5	106428-123	11/15/23 NOV IT SUPPORT	68.45			60 66000	321		10200
9767	-99082E	712 CIO SOLUTIONS	3,460.27						
1	106311-123	10/31/23 FP LAPTOP REPLACEMENT	3,460.27*			20 62000	475		10200
		Total for Vendor:	6,882.87						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9771	20519S	429 COUNTY OF SAN LUIS OBISPO - EH	557.00						
	ACCT# AR0023326	1765 Bonita Place							
1	INO148070	11/07/23 WWTF Hazmat BUSINESS PLAN	557.00			40 64000	715		10200
9772	20519S	429 COUNTY OF SAN LUIS OBISPO - EH	557.00						
	ACCT# AR0023547	Well 4 Bonita Ave							
1	INO148081	11/07/23 WELL4 Hazmat BUSINESS PLAN	557.00			50 65000	715		10200
9773	20519S	429 COUNTY OF SAN LUIS OBISPO - EH	557.00						
	ACCT# AR0023548	620 12th Street							
1	INO148082	11/07/23 WELL 3 Hazmat BUSINESS PLAN	557.00			50 65000	715		10200
9774	20519S	429 COUNTY OF SAN LUIS OBISPO - EH	557.00						
	ACCT# AR0023550	8687 Martinez Drive							
1	INO148083	11/07/23 SLT WELL Hazmat BUSINESS PL	557.00			50 65000	715		10200
		Total for Vendor:	2,228.00						
9779	20520S	252 COUNTY OF SLO PUBLIC WORKS	81.81						
		COUNTY MAP CHECK & RIGHT OF WAY REVIEW							
1	2967	10/31/23 MAP CK & RIGHT OF WAY REVIEW	81.81			50 65000	961		10200
		Total for Vendor:	81.81						
9744	20506S	654 CULLIGAN WATER	67.68						
1	238200	10/31/23 OCT WATER DELIVERY	33.84			40 64000	305		10200
2	238200	10/31/23 OCT WATER DELIVERY	33.84			50 65000	305		10200
		Total for Vendor:	67.68						
9782	20521S	112 FGL - ENVIRONMENTAL ANALYTICAL	71.00						
1	383672A	11/02/23 ARSENIC MONITORING METALS	71.00			50 65000	358		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9783 1	20521S 383532A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 EFFLUENT MONITORING METALS	212.00 212.00			40 64000	355		10200
9784 1	20521S 383541A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/02/23 CSD WW	35.00 35.00			40 64000	355		10200
9785 1	20521S 383531A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 GROUNDWATER MONITORING	201.00 201.00			40 64000	355		10200
9786 1	20521S 383529A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9787 1	20521S 383530A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 WATER SUPPLY MONITOR	88.00 88.00			40 64000	355		10200
9788 1	20521S 383527A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200
9789 1	20521S 383528A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/01/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9793 1	20531S 383193A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/06/23 GROUP A MONITORING	163.00 163.00			50 65000	359		10200
9794 1	20531S 383281A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/06/23 ARSENIC MONITORING METALS	106.00 106.00			50 65000	358		10200
9795 1	20531S 383192A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 ARSENIC MONITORING METALS	106.00 106.00			50 65000	358		10200
9796 1 2	20531S 383248A 383248A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 PFAS MONITORING 10/10/23 PFAS MONITORING	348.00 174.00 174.00			50 65000 50 65000	357 356		10200 10200

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9797 1	20531S 383582A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/31/23 GROUP A MONITORING	163.00 163.00			50 65000	359		10200
9798 1	20531S 383162A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9799 1	20531S 383163A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200
9800 1	20531S 383236A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200
9801 1	20531S 383237A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9802 1	20531S 383238A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9803 1	20531S 383239A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 WATER SUPPLY MONITOR	88.00 88.00			40 64000	355		10200
9804 1	20531S 383374A	112 FGL - ENVIRONMENTAL ANALYTICAL 10/10/23 WWTF LIFT STATION WET CHEM	57.00 57.00			40 64000	355		10200
9805 1	20531S 383787A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9806 1	20531S 383788A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9807 1	20531S 383786A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9808 1	20531S 383750A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 ARSENIC MONITORING METALS	71.00 71.00			50 65000	358		10200
9809 1	20531S 383719A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9810 1	20531S 383720A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9811 1	20531S 383718A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200
9812 1	20531S 383630A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WASTEWATER INFLUENT WET CHEM	189.00 189.00			40 64000	355		10200
9813 1	20531S 383628A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9814 1	20531S 383629A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/16/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9823 1	112 FGL - ENVIRONMENTAL ANALYTICAL 384065A	11/28/23 ARSENIC MONITORING METALS	71.00 71.00			50 65000	358		10200
9824 1	112 FGL - ENVIRONMENTAL ANALYTICAL 384025A	11/28/23 WWTF LIFT STATION WET CHEM	89.00 89.00			40 64000	355		10200
9825 1	112 FGL - ENVIRONMENTAL ANALYTICAL 384026A	11/28/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9826 1	112 FGL - ENVIRONMENTAL ANALYTICAL 383973A	11/28/23 ROUTINE MONITORING	368.00 368.00			50 65000	359		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9827 1	383969A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/28/23 WELL3 SOCS MONITORING	20.00 20.00			50 65000	356		10200
9828 1	383971A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/28/23 ARSENIC MONITORING METALS	71.00 71.00			50 65000	358		10200
9829 1	383970A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/28/23 WELL 4 WATER QUALITY MONITORI	20.00 20.00			50 65000	357		10200
9830 1	383584A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/27/23 PFAS MONITORING	663.00 663.00			50 65000	357		10200
9831 1	383858A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/20/23 ARSENIC MONITORING METALS	106.00 106.00			50 65000	358		10200
9832 1	383912A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/17/23 WASTEWATER INFLUENT WET CHEM	154.00 154.00			40 64000	355		10200
9833 1	383913A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/17/23 TSS & SS MONITORING	65.00 65.00			40 64000	355		10200
9834 1	383911A	112 FGL - ENVIRONMENTAL ANALYTICAL 11/17/23 EFFLUENT MONITORING METALS	247.00 247.00			40 64000	355		10200
		Total for Vendor:	5,617.00						
9753 GW-661 Service Period: 11/2023	20509S	125 GREAT WESTERN ALARM	35.00						
1	2310005451	11/01/23 NOV Alarm Monitoring	35.00			20 62000	380		10200
		Total for Vendor:	35.00						
9816 Truck #U8632	20532S	602 MULLAHEY CHRYSLER DODGE JEEP RAM	2,224.81						
1	72159	11/09/23 U-8632 COOLANT LEAK/SERVICE	1,112.41*			40 64000	354		10200
2	72159	11/09/23 U-8632 COOLANT LEAK/SERVICE	1,112.40*			50 65000	354		10200
		Total for Vendor:	2,224.81						

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9747	20512S	182 NAPA AUTO PARTS	54.33						
1	214083	10/30/23 8632 ANTIFREEZE	27.16*			40 64000	354		10200
2	214083	10/30/23 8632 ANTIFREEZE	27.17*			50 65000	354		10200
9776	20522S	182 NAPA AUTO PARTS	30.98						
1	215620	11/08/23 BOOSTER 19TH ST 3A CHARGER	30.98			50 65000	351		10200
		Total for Vendor:	85.31						
9835		681 PASLAY, TREVOR	175.00						
1	11/30/23	BOOTS PER MOU	87.50			40 64000	495		10200
2	11/30/23	BOOTS PER MOU	87.50			50 65000	495		10200
		Total for Vendor:	175.00						
9818	-99074E	208 PG&E #6480-8	1,199.03						
	Acct #8565976480-8								
1	11/17/23	12th & K 8565976725	10.30			30 63000	381		10200
2	11/17/23	11TH STREET - 8562053214	50.02			30 63000	381		10200
3	11/17/23	RIO MESA CIR - 8564394360	24.76			30 63000	381		10200
5	11/17/23	MISSION/14TH - 8569413449	28.46			30 63000	381		10200
6	11/17/23	VERDE/RIO MESA - 8560673934	61.92			30 63000	381		10200
7	11/17/23	Mission Heights - 8565976482	180.15			30 63000	381		10200
8	11/17/23	MISSION S. 14TH - 8561483265	14.21			30 63000	381		10200
9	11/17/23	Tract 2605 - 8565976109	38.59			30 63000	381		10200
10	11/17/23	9898 River Rd. - 8565976002	373.71			30 63000	381		10200
11	11/17/23	9898 River Rd. - 8565976004	46.61			30 63000	381		10200
12	11/17/23	9898 River Rd. - 8565976008	218.28			30 63000	381		10200
13	11/17/23	9898 River Rd. - 8565976014	75.31			30 63000	381		10200
14	11/17/23	9898 River Rd. - 8565976481	55.19			30 63000	381		10200
15	11/17/23	9898 River Rd. - 8565976483	21.52			30 63000	381		10200
		Total for Vendor:	1,199.03						
9819	-99073E	209 PG&E #6851-8	11,174.69						
	Acct #3675186851-8								
1	11/16/23	Old Fire Station/1297 L St	37.04			20 62000	381		10200
2	11/16/23	Fire Station/1150 Mission	9.53			20 62000	381		10200
3	11/16/23	Water Works #1/Well 3	1,526.81			50 65000	381		10200

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
4	11/16/23	Bonita Pl & 16th/Well 4	2,808.00			50 65000	381		10200
5	11/16/23	N St/WWTF	6,397.63			40 64000	381		10200
6	11/16/23	2HP Booster Station	9.53			50 65000	381		10200
7	11/16/23	Mission Heights Booster	9.76			50 65000	381		10200
8	11/16/23	14th St. & K St.	73.54			50 65000	381		10200
9	11/16/23	942 Soka Way lift station	86.09			40 64000	379		10200
10	11/16/23	Missn&12th Landscape-St light	141.11			30 63000	381		10200
11	11/16/23	SLT Well	75.65			50 65000	381		10200
Total for Vendor:			11,174.69						
9847		651 PITTMAN, DUSTIN	295.00						
1	11/27/23	WW SWRCB G3 CERT	295.00			40 64000	715		10200
9848		651 PITTMAN, DUSTIN	175.00						
1	11/27/23	BOOT PER MOU	87.50			40 64000	495		10200
2	11/27/23	BOOT PER MOU	87.50			50 65000	495		10200
Total for Vendor:			470.00						
9745	20513S	25 QUEST PLANNING, INC	630.00						
1	1617 10/31/23	WWTF PERMIT ASSISTANCE	630.00			40 64000	587	20001	10200
Total for Vendor:			630.00						
9791	20523S	111 REGIONAL GOVERNMENT SERVICES	1,062.48						
1	15887 10/31/23	OCT MEETING	531.24			40 64000	305		10200
2	15887 10/31/23	OCT MEETING	531.24			50 65000	305		10200
9792	20523S	111 REGIONAL GOVERNMENT SERVICES	241.50						
1	15888 10/31/23	OCT MEETING LEGAL	120.75			40 64000	305		10200
2	15888 10/31/23	OCT MEETING LEGAL	120.75			50 65000	305		10200
9849		111 REGIONAL GOVERNMENT SERVICES	563.32						
1	15951 10/31/23	OCT MEETING	281.66			40 64000	305		10200
2	15951 10/31/23	OCT MEETING	281.66			50 65000	305		10200
Total for Vendor:			1,867.30						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9845	233	SAFEGUARD BUSINESS SYSTEMS	482.52						
0406		Checks							
1	3174386	11/25/23 0406 Checks	115.81			20 62000	305		10200
2	3174386	11/25/23 0406 Checks	12.06			30 63000	305		10200
3	3174386	11/25/23 0406 Checks	173.71			40 64000	305		10200
4	3174386	11/25/23 0406 Checks	171.29			50 65000	305		10200
5	3174386	11/25/23 0406 Checks	9.65			60 66000	305		10200
		Total for Vendor:	482.52						
9777	20524S	609 SAN LUIS POWERHOUSE	225.00						
		MG TANK GENERATOR SERVICE							
1	50232	11/06/23 MG TANK GEN SERVICE	225.00			50 65000	351		10200
9778	20524S	609 SAN LUIS POWERHOUSE	369.67						
		MISSION GARDEN LIFT STATION GENERATOR SERVICE							
1	50231	11/06/23 MG LIFT ST GEN SERVICE	369.67			40 64000	349		10200
9853		609 SAN LUIS POWERHOUSE	709.11						
		FIRE STATION GENERATOR ANNUAL SERVICE & TESTING							
1	50254	11/13/23 FIRE STATION GENERATOR SERVICE	709.11			20 62000	351		10200
9854		609 SAN LUIS POWERHOUSE	670.00						
		WWTF GENERATOR ANNUAL SERV							
1	50253	11/13/23 WWTF GENERATOR ANNUAL SERVICE	670.00			40 64000	351		10200
9855		609 SAN LUIS POWERHOUSE	594.71						
		WELL 3 GENERATOR ANNUAL SERV							
1	50255	11/13/23 WELL 3 GENERATOR ANNUAL SERVIC	594.71			50 65000	351		10200
9856		609 SAN LUIS POWERHOUSE	594.71						
		WELL 4 GENERATOR ANNUAL SERV							
1	50256	11/13/23 WELL 4 GENERATOR ANNUAL SERVIC	594.71			50 65000	351		10200

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9857		609 SAN LUIS POWERHOUSE	225.00						
		SLT WELL GENERATOR ANNUAL SERV							
1	50257 11/13/23	SLT WELL GENERATOR ANNUAL SERV	225.00			50 65000	351		10200
		Total for Vendor:	3,388.20						
9836		481 SAN MIGUEL COMMUNITY SERVICES	2.00						
		01004B-00							
1	11/15/23 1150	Mission Street 1004B-00	2.00			20 62000	384		10200
9837		481 SAN MIGUEL COMMUNITY SERVICES	160.39						
		01004-00							
1	11/15/23 1150	Mission Street 1004-00	160.39			20 62000	384		10200
9838		481 SAN MIGUEL COMMUNITY SERVICES	1,432.26						
		20547-00							
1	11/15/23 1203	Mission Irrig Mtr 20547-0	1,432.26			30 63000	384		10200
9839		481 SAN MIGUEL COMMUNITY SERVICES	54.09						
		11/15/23 942 Soka Way 20840-00	54.09			40 64000	384		10200
9840		481 SAN MIGUEL COMMUNITY SERVICES	138.64						
		Acct#27475-00							
1	11/15/23 1765	Bonita 27475-00	138.64			40 64000	384		10200
9841		481 SAN MIGUEL COMMUNITY SERVICES	170.55						
		ACCT# 27476-00							
1	11/15/23 1199	Mission Irrig Mtr 27476-0	170.55			30 63000	384		10200
		Total for Vendor:	1,957.93						
9735	20515S	238 SAN MIGUEL GARBAGE	124.12						
		ACCT# 318691							
1	110123 11/01/23	OCT 2023	62.06			40 64000	383		10200
2	110123 11/01/23	OCT 2023	62.06			50 65000	383		10200
		Total for Vendor:	124.12						

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9780	20525S	731 SAN MIGUEL SENIORS CENTER	150.00						
		OCTOBER BOARD MEETING							
1	10-2023	11/17/23 OCT 26TH BOARD MEETING	30.75			20 62000	341		10200
2	10-2023	11/17/23 OCT 26TH BOARD MEETING	3.00*			30 63000	341		10200
3	10-2023	11/17/23 OCT 26TH BOARD MEETING	57.00*			40 64000	341		10200
4	10-2023	11/17/23 OCT 26TH BOARD MEETING	56.25*			50 65000	341		10200
5	10-2023	11/17/23 OCT 26TH BOARD MEETING	3.00*			60 66000	341		10200
9781	20525S	731 SAN MIGUEL SENIORS CENTER	150.00						
		SEPTBER BOARD MEETING							
1	11-2023	11/17/23 NOV 16TH BOARD MEETING	30.75			20 62000	341		10200
2	11-2023	11/17/23 NOV 16TH BOARD MEETING	3.00*			30 63000	341		10200
3	11-2023	11/17/23 NOV 16TH BOARD MEETING	57.00*			40 64000	341		10200
4	11-2023	11/17/23 NOV 16TH BOARD MEETING	56.25*			50 65000	341		10200
5	11-2023	11/17/23 NOV 16TH BOARD MEETING	3.00*			60 66000	341		10200
		Total for Vendor:	300.00						
9749	-99087E	657 SOCALGAS	47.70						
1	2830019	11/01/23 OCT LIFT STATION 942 SOKA WAY	15.90			40 64000	396		10200
2	2830009	11/01/23 OCT SLT WELL PROPN 8687 MARTN	15.90			50 65000	396		10200
3	2830029	11/01/23 OCT WELL 3 NAT.GAS610 12TH	15.90			50 65000	396		10200
		Total for Vendor:	47.70						
9765	20526S	281 TESCO CONTROLS INC	1,202.50						
		Cust Number: SAN/MI							
		Job Number: 0081400-IN							
1	0081400-IN	11/14/23 COMM LOSS REPAIR/SERVICE	1,202.50			50 65000	351		10200
		Total for Vendor:	1,202.50						
9820	-99072E	301 US BANK	1,411.47						
		KD STATEMENT DATE 11/22/2023							
1	KD NOV 23	10/30/23 LOWES- BATTERY	8.09			40 64000	305		10200
2	KD NOV 23	10/30/23 LOWES- BATTERY	8.08			50 65000	305		10200
3	KD NOV 23	10/31/23 MATTS SMOG - U8632	21.71*			40 64000	354		10200
4	KD NOV 23	10/31/23 MATTS SMOG - U8632	21.71*			50 65000	354		10200
5	KD NOV 23	10/31/23 AMER WATER COLLEGE	149.95			40 64000	386		10200

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6	KD NOV 23 11/08/23	BILLBOARD VINYL	73.34			40 64000	352		10200
7	KD NOV 23 11/08/23	BILLBOARD VINYL	73.34			50 65000	352		10200
8	KD NOV 23 11/08/23	LOWES- ASPHALT	261.60			50 65000	353		10200
9	KD NOV 23 11/08/23	LOWES- LUMBER OSB SLT WELL	53.47			50 65000	352		10200
10	KD NOV 23 11/16/23	LOWES- 20V POWER COMBO KIT	244.15			40 64000	490		10200
11	KD NOV 23 11/16/23	LOWES- 20V POWER COMBO KIT	244.15			50 65000	490		10200
12	KD NOV 23 11/21/23	CED- 1" CONN, PLASTIC TAPE	38.45			40 64000	582		10200
13	KD NOV 23 11/22/23	HOMEDPT- BATTERIES/BLOWER	106.71			40 64000	490		10200
14	KD NOV 23 11/22/23	HOMEDPT- BATTERIES/BLOWER	106.72			50 65000	490		10200
9821 -99071E 301 US BANK			582.56						
TP STATEMENT DATE 11/22/2023									
1	TP NOV 23 11/01/23	RINGCENTRAL NOV PHONE	79.34			20 62000	310		10200
2	TP NOV 23 11/01/23	RINGCENTRAL NOV PHONE	8.26			30 63000	310		10200
3	TP NOV 23 11/01/23	RINGCENTRAL NOV PHONE	119.00			40 64000	310		10200
4	TP NOV 23 11/01/23	RINGCENTRAL NOV PHONE	117.35			50 65000	310		10200
5	TP NOV 23 11/01/23	RINGCENTRAL NOV PHONE	6.61			60 66000	310		10200
6	TP NOV 23 10/30/23	PAYPAL- WATER LMS	120.00			50 65000	386		10200
7	TP NOV 23 11/15/23	USPS- POSTAGE	31.68			20 62000	315		10200
8	TP NOV 23 11/15/23	USPS- POSTAGE	3.30			30 63000	315		10200
9	TP NOV 23 11/15/23	USPS- POSTAGE	47.52			40 64000	315		10200
10	TP NOV 23 11/15/23	USPS- POSTAGE	46.86			50 65000	315		10200
11	TP NOV 23 11/15/23	USPS- POSTAGE	2.64			60 66000	315		10200
9822 -99070E 301 US BANK			75.79						
SY STATEMENT DATE 10/22/23									
1	SY NOV 23 11/02/23	AMZ- WINDSHIELD COVER 8600	32.16			20 62000	305		10200
2	SY NOV 23 11/06/23	AMZ- HELMET HOLDER	40.64			20 62000	305		10200
3	SY NOV 23 09/13/23	APPLE ICLOUD 200 GB STORAGE	2.99			20 62000	465		10200
Total for Vendor:			2,069.82						
9790 20527S 327 VALLI INFORMATION SYSTEMS 143.95									
1	91143 10/31/23	OCT OTC/Online Monthly Mainte	37.50			40 64000	334		10200
2	91143 10/31/23	OCT OTC/Online Monthly Mainte	37.50			50 65000	334		10200
3	91143 10/31/23	OCT IVR SERVICE FEE/ALERT	34.47			40 64000	374		10200
4	91143 10/31/23	OCT IVR SERVICE FEE/ALERT	34.48			50 65000	374		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9851	327	VALLI INFORMATION SYSTEMS	792.23						
OCTOBER BILLING									
1	91518 11/21/23	NOV Web Posting, Postage	208.66			40 64000	374		10200
2	91518 11/21/23	NOV Web Posting, Postage	208.67			50 65000	374		10200
3	91518 11/21/23	NOV Printing	105.70			40 64000	374		10200
4	91518 11/21/23	NOV Printing	105.70			50 65000	374		10200
5	91518 11/21/23	NOV OTC/Online Monthly Maint	0.00			40 64000	334		10200
6	91518 11/21/23	NOV OTC/Online Monthly Maint	0.00			50 65000	334		10200
7	91518 11/21/23	Printed insert FROZEN PIPES	162.00			50 65000	395		10200
10	91518 11/21/23	NOV IVR SERVICE FEE/ALERT	0.75			40 64000	374		10200
11	91518 11/21/23	NOV IVR SERVICE FEE/ALERT	0.75			50 65000	374		10200
Total for Vendor:			936.18						
9843	E 511	VERIZON	50.04						
TABLETS: FIRE x2									
11/09/23 - 12/08/23									
1	9948767402 11/08/23	SEPT RR DATA PLAN	25.02			20 62000	465		10200
2	9948767402 11/08/23	SEPT SY DATA PLAN	25.02			20 62000	465		10200
9844	E 511	VERIZON	330.13						
TABLETS: UTILITIES x4									
CELL PHONE: TMP, MS, TP, KD, DP									
11/09/23 - 12/08/23									
1	9948767401 11/08/23	NOV UTILITIES CELL PHONES	12.40			30 63000	465		10200
2	9948767401 11/08/23	NOV UTILITIES CELL PHONES	111.56			40 64000	465		10200
3	9948767401 11/08/23	NOV UTILITIES CELL PHONES	111.56			50 65000	465		10200
4	9948767401 11/08/23	NOV UTILITIES CELL PHONES	12.40			60 66000	465		10200
6	9948767401 11/08/23	NOV T PARENT CELL PHONE	2.65			30 63000	465		10200
7	9948767401 11/08/23	NOV T PARENT CELL PHONE	23.50			40 64000	465		10200
8	9948767401 11/08/23	NOV T PARENT CELL PHONE	23.47			50 65000	465		10200
9	9948767401 11/08/23	NOV T PARENT CELL PHONE	2.59			60 66000	465		10200
10	9948767401 11/08/23	NOV 4GB DATA PLAN	1.50			30 63000	465		10200
11	9948767401 11/08/23	NOV 4GB DATA PLAN	13.50			40 64000	465		10200
12	9948767401 11/08/23	NOV 4GB DATA PLAN	13.50			50 65000	465		10200
13	9948767401 11/08/23	NOV 4GB DATA PLAN	1.50			60 66000	465		10200
Total for Vendor:			380.17						

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9850 PROJ#	732 0406-0031-00	WALLACE GROUP	80,900.13						
1	60803 11/22/23	WWTF ENGINEERING 2022-43	80,900.13			40 64000	587	20001	10200
		Total for Vendor:	80,900.13						
9768	20528S	717 WATER SYSTEMS CONSULTING, INC	3,968.75						
1	8580 07/31/23	DISTRICT ENGINEERING 22-23	1,034.37			40 64000	326		10200
2	8580 07/31/23	DISTRICT ENGINEERING 22-23	1,034.38			50 65000	326		10200
3	07/31/23	FIRE THU RES2022-21,22	0.00*			20 62000	326	21006	10200
4	07/31/23	TANK REHAB RES2022-64	0.00			50 65000	326		10200
5	07/31/23	SLT TANK/BOOSTER RES2022-66	0.00			50 65000	326	21007	10200
6	07/31/23	INDIAN VALLEY TRACT	0.00			40 64000	326		10200
7	07/31/23	INDIAN VALLEY TRACT	0.00			50 65000	326		10200
8	8580 07/31/23	ALLEY WATERLINE REPLACEMENT	1,290.00			50 65000	326		10200
9	8580 07/31/23	PASO BASIN COOP COMMITTEE	430.00			50 65000	324		10200
10	8580 07/31/23	3W COORDINATION	180.00			40 64000	955	22010	10200
11	07/31/23	DWSRF GRANT COORD	0.00			50 65000	326		10200
9769 PROJECTS PRJ#	20528S 2295-11332 22010	717 WATER SYSTEMS CONSULTING, INC	16,379.20						
2022-67									
1	8581 10/31/23	RCYCL WATER PIPELNE ENG2022-67	16,379.20			40 64000	955	22010	10200
9770 WWTF PROJECT PRJ	20528S 20001	717 WATER SYSTEMS CONSULTING, INC	7,466.20						
1	8582 10/31/23	WWTF PROJECT DESIGN	7,466.20			40 64000	587	20001	10200
9817	-99080E	717 WATER SYSTEMS CONSULTING, INC	580.00						
1	10/31/23	FIRE THU RES2022-21,22	580.00*			20 62000	326	21006	10461
		Total for Vendor:	28,394.15						

* ... Over spent expenditure

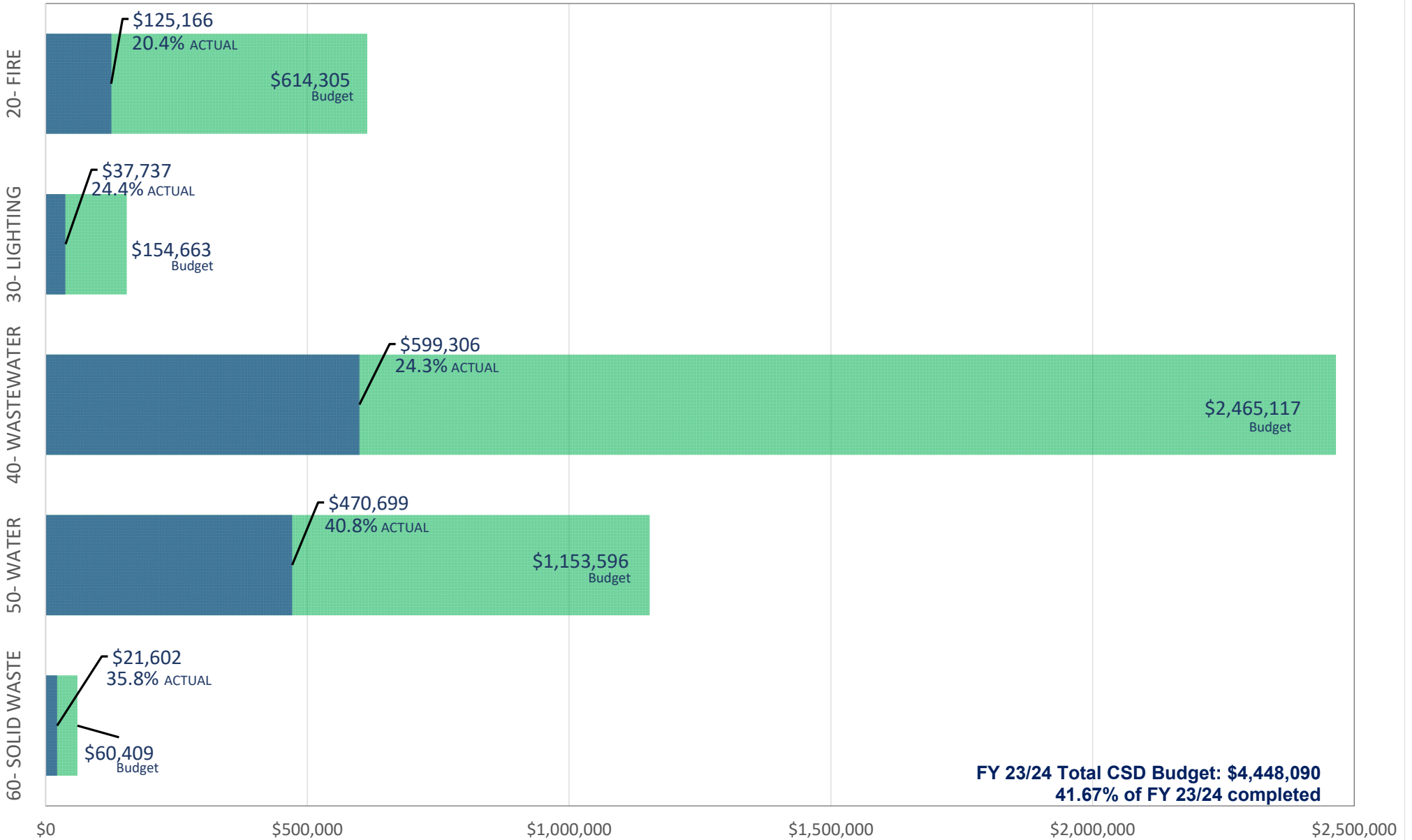
Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
9764	-99084E	612 WEX BANK	681.13						
		FUEL BILL CLOSING DATE: 11/07/23							
1	93075200	11/07/23 Fuel 8600 NOV	171.60			20 62000	485		10200
2	93075200	11/07/23 Fuel 8601 NOV	0.00			20 62000	485		10200
3	93075200	11/07/23 Fuel 8630 NOV	0.00			20 62000	485		10200
4	93075200	11/07/23 FUEL OES	0.00*			20 62000	307		10200
5	93075200	11/07/23 Fuel U8632 NOV	149.87			40 64000	485		10200
8	93075200	11/07/23 Fuel U8632 NOV	149.88			50 65000	485		10200
9	93075200	11/07/23 Fuel U8634 NOV	0.00			40 64000	485		10200
10	93075200	11/07/23 Fuel U8634 NOV	0.00			50 65000	485		10200
11	93075200	11/07/23 Fuel U8636 NOV	118.94			50 65000	485		10200
12	93075200	11/07/23 Fuel U8636 NOV	118.95			40 64000	485		10200
13	93075200	11/07/23 REBATE ADJUSTMENT	-6.80			20 62000	485		10200
14	93075200	11/07/23 REBATE ADJUSTMENT	-11.88			40 64000	485		10200
15	93075200	11/07/23 REBATE ADJUSTMENT	-9.43			50 65000	485		10200
		Total for Vendor:	681.13						
9761	20529S	473 WHITE BRENNER LLP	6,252.00						
		FOR LEGAL SERVICES OCT 2023							
1		OCT SOLID WASTE LEGAL	0.00*			60 66000	327		10200
2		SOLID WASTE LEGAL SB1383	0.00*			60 66000	327		10200
3	48890 NOV 11/15/23	OCT WATER LEGAL	985.60			50 65000	327		10200
5		OCT FIRE LEGAL	0.00			20 62000	327		10200
6		OCT SEWER LEGAL	0.00			40 64000	327		10200
7	48891 NOV 11/15/23	OCT SMEA LEGAL	395.60			40 64000	331		10200
8	48891 NOV 11/15/23	OCT SMEA LEGAL	395.60			50 65000	331		10200
9	48891 NOV 11/15/23	OCT HR LEGAL	186.48			20 62000	333		10200
10	48891 NOV 11/15/23	OCT HR LEGAL	19.43*			30 63000	333		10200
11	48891 NOV 11/15/23	OCT HR LEGAL	279.72			40 64000	333		10200
12	48891 NOV 11/15/23	OCT HR LEGAL	275.84			50 65000	333		10200
13	48891 NOV 11/15/23	OCT HR LEGAL	15.54*			60 66000	333		10200
14	48888 NOV 11/15/23	OCT General Legal - ADMIN	520.90			20 62000	327		10200
15	48888 NOV 11/15/23	OCT General Legal - ADMIN	54.26			30 63000	327		10200
16	48888 NOV 11/15/23	OCT General Legal - ADMIN	818.33			40 64000	327		10200
17	48888 NOV 11/15/23	OCT General Legal - ADMIN	844.49			50 65000	327		10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
18	48888 NOV 11/15/23	OCT General Legal - ADMIN	43.41*			60 66000	327		10200
		Total for Vendor:	6,252.00						
		# of Claims 111	Total: 165,712.02		# of Vendors 27				
		Total Electronic Claims	24,269.03						
		Total Non-Electronic Claims	141442.99						

Fund/Account	Amount
20 FIRE PROTECTION DEPARTMENT	
10200 OPERATING CASH - PREMIER	7,164.35
10461 COMMUNITY BANK OF SANTA MARIA	580.00
30 STREET LIGHTING DEPARTMENT	
10200 OPERATING CASH - PREMIER	3,272.96
40 WASTEWATER DEPARTMENT	
10200 OPERATING CASH - PREMIER	128,688.21
50 WATER DEPARTMENT	
10200 OPERATING CASH - PREMIER	25,713.91
60 SOLID WASTE DEPARTMENT	
10200 OPERATING CASH - PREMIER	292.59
Total:	165,712.02

P11 2023 San Miguel CSD Revenue Actual vs Budget



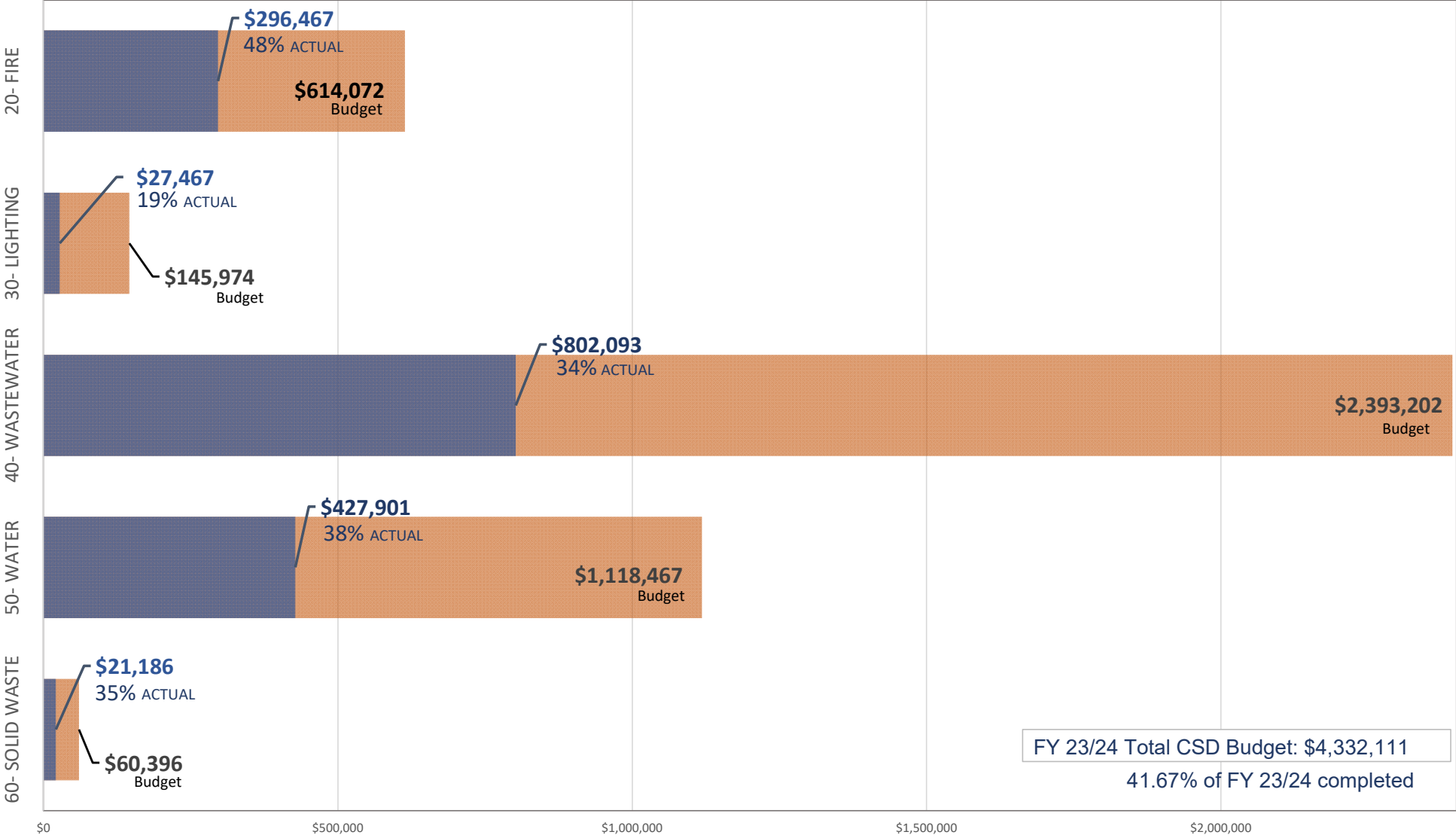
Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT						
40000						
40300	Fireworks Permit Fees	0.00	0.00	3,450.00	3,450.00	0 %
40320	Fire Impact Fees	0.00	13,506.77	3,000.00	-10,506.77	450 %
40410	Mutual Aid Fires ~ OES	0.00	27,510.16	0.00	-27,510.16	%
40420	Ambulance Reimbursement	0.00	1,350.05	3,000.00	1,649.95	45 %
40500	State Fire Grants	0.00	0.00	20,000.00	20,000.00	0 %
	Account Group Total:	0.00	42,366.98	29,450.00	-12,916.98	144 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	49,306.77	77,155.86	497,467.00	420,311.14	16 %
	Account Group Total:	49,306.77	77,155.86	497,467.00	420,311.14	16 %
46000	Interest Revenue					
46000	Interest Revenue	65.91	312.65	0.00	-312.65	%
46010	Transfer In	0.00	-1,953.36	0.00	1,953.36	%
46012	Fire Transfers from Cap Reserve	0.00	0.00	85,887.56	85,887.56	0 %
46151	Refund/Adjustments	0.00	550.35	0.00	-550.35	%
46153	Plan Check Fees and Inspections	150.00	1,108.50	1,500.00	391.50	74 %
46175	Sale of Surplus Property	5,625.00	5,625.00	0.00	-5,625.00	%
	Account Group Total:	5,840.91	5,643.14	87,387.56	81,744.42	6 %
	Fund Total:	55,147.68	125,165.98	614,304.56	489,138.58	20 %
30 STREET LIGHTING DEPARTMENT						
43000	Property Taxes Collected					
43000	Property Taxes Collected	15,286.22	23,718.73	154,663.00	130,944.27	15 %
	Account Group Total:	15,286.22	23,718.73	154,663.00	130,944.27	15 %
46000	Interest Revenue					
46000	Interest Revenue	98.03	10,418.92	0.00	-10,418.92	%
46100	Realized Earnings	1,450.58	-1,839.27	0.00	1,839.27	%
46150	Miscellaneous Income	0.00	150.00	0.00	-150.00	%
46151	Refund/Adjustments	249.09	5,288.46	0.00	-5,288.46	%
	Account Group Total:	1,797.70	14,018.11	0.00	-14,018.11	%
	Fund Total:	17,083.92	37,736.84	154,663.00	116,926.16	24 %
40 WASTEWATER DEPARTMENT						
40000						
40900	Wastewater Sales	101,114.00	505,303.18	1,099,618.00	594,314.82	46 %
40901	Riverzone Surcharge	1,551.70	7,759.37	18,388.00	10,628.63	42 %
40910	Wastewater Late Charges	1,759.29	9,070.39	0.00	-9,070.39	%
	Account Group Total:	104,424.99	522,132.94	1,118,006.00	595,873.06	47 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	7,769.82	12,332.09	77,556.00	65,223.91	16 %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40 WASTEWATER DEPARTMENT						
	Account Group Total:	7,769.82	12,332.09	77,556.00	65,223.91	16 %
46000	Interest Revenue					
46000	Interest Revenue	157.15	12,959.75	0.00	-12,959.75	%
46003	CWSRF Grants	1,671.00	1,671.00	1,026,500.00	1,024,829.00	0 %
46009	Grants - Other	0.00	0.00	217,355.00	217,355.00	0 %
46014	Wastewater Transfers from Cap Reserve	0.00	0.00	15,700.00	15,700.00	0 %
46100	Realized Earnings	9,007.37	6,405.49	0.00	-6,405.49	%
46150	Miscellaneous Income	5,800.00	39,654.39	10,000.00	-29,654.39	397 %
46151	Refund/Adjustments	830.31	2,499.95	0.00	-2,499.95	%
46155	Will Serve Processing Fees	1,500.00	1,650.00	0.00	-1,650.00	%
	Account Group Total:	18,965.83	64,840.58	1,269,555.00	1,204,714.42	5 %
	Fund Total:	131,160.64	599,305.61	2,465,117.00	1,865,811.39	24 %
50 WATER DEPARTMENT						
41000	Water Sales					
41000	Water Sales	83,936.72	456,233.66	984,276.00	528,042.34	46 %
41003	Water Surcharge	44.00	220.00	350.00	130.00	63 %
41005	Water Late Charges	1,341.94	8,298.09	0.00	-8,298.09	%
	Account Group Total:	85,322.66	464,751.75	984,626.00	519,874.25	47 %
46000	Interest Revenue					
46000	Interest Revenue	32.38	3,202.82	0.00	-3,202.82	%
46002	DWSRF Grants	0.00	0.00	45,920.00	45,920.00	0 %
46010	Transfer In	0.00	0.00	87,660.00	87,660.00	0 %
46050	Transfer In -Water (40%)	0.00	0.00	35,390.00	35,390.00	0 %
46100	Realized Earnings	448.50	-452.17	0.00	452.17	%
46150	Miscellaneous Income	0.00	500.00	0.00	-500.00	%
46151	Refund/Adjustments	620.39	1,030.02	0.00	-1,030.02	%
46155	Will Serve Processing Fees	1,500.00	1,650.00	0.00	-1,650.00	%
46175	Sale of Surplus Property	16.25	16.25	0.00	-16.25	%
	Account Group Total:	2,617.52	5,946.92	168,970.00	163,023.08	4 %
	Fund Total:	87,940.18	470,698.67	1,153,596.00	682,897.33	41 %
60 SOLID WASTE DEPARTMENT						
46000	Interest Revenue					
46000	Interest Revenue	11.60	69.03	0.00	-69.03	%
46005	Franchise Fees	4,164.33	21,258.48	43,936.00	22,677.52	48 %
46010	Transfer In	0.00	0.00	16,473.00	16,473.00	0 %
46150	Miscellaneous Income	0.00	235.60	0.00	-235.60	%
46151	Refund/Adjustments	0.00	39.38	0.00	-39.38	%
	Account Group Total:	4,175.93	21,602.49	60,409.00	38,806.51	36 %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
	Fund Total:	4,175.93	21,602.49	60,409.00	38,806.51	36 %
	Grand Total:	295,508.35	1,254,509.59	4,448,089.56	3,193,579.97	28 %

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT	55,147.68	125,165.98	614,304.56	489,138.58	20 %
30 STREET LIGHTING DEPARTMENT	17,083.92	37,736.84	154,663.00	116,926.16	24 %
40 WASTEWATER DEPARTMENT	131,160.64	599,305.61	2,465,117.00	1,865,811.39	24 %
50 WATER DEPARTMENT	87,940.18	470,698.67	1,153,596.00	682,897.33	41 %
60 SOLID WASTE DEPARTMENT	4,175.93	21,602.49	60,409.00	38,806.51	36 %
Grand Total:	295,508.35	1,254,509.59	4,448,089.56	3,193,579.97	28 %

P11 2023 San Miguel CSD Operating Expenditures Actual vs Budget



Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
62000 Fire							
62000 Fire							
	105 Salaries and Wages	10,652.45	54,400.19	128,416.00	128,416.00	74,015.81	42%
	111 BOD Stipend	144.00	576.00	1,704.00	1,704.00	1,128.00	34%
	120 Workers' Compensation	0.00	29,428.53	35,000.00	35,000.00	5,571.47	84%
	121 Physicals	0.00	16.20	2,000.00	2,000.00	1,983.80	1%
	125 Volunteer Firefighter Stipends	6,957.50	25,760.00	60,000.00	60,000.00	34,240.00	43%
	126 OES Strike Team Payroll	0.00	14,747.64	0.00	0.00	-14,747.64	0%
	135 Payroll Tax - FICA/SS	417.77	2,108.52	106.00	106.00	-2,002.52	1989%
	140 Payroll Tax - Medicare	257.50	1,343.05	1,887.00	1,887.00	543.95	71%
	155 Payroll Tax - SUI	66.99	677.11	1,789.00	1,789.00	1,111.89	38%
	160 Payroll Tax - ETT	1.42	14.37	33.00	33.00	18.63	44%
	205 Insurance - Health	999.32	4,996.46	11,342.00	11,342.00	6,345.54	44%
	210 Insurance - Dental	58.22	290.97	674.00	674.00	383.03	43%
	215 Insurance - Vision	9.36	46.73	108.00	108.00	61.27	43%
	225 Retirement - PERS Expense	1,302.33	6,277.21	15,085.00	15,085.00	8,807.79	42%
	305 Operations & Maintenance	208.38	951.25	10,900.00	10,900.00	9,948.75	9%
	307 OES Strike Team Expenses	0.00	555.09	0.00	0.00	-555.09	0%
	310 Phone & Fax Expense	79.34	399.25	1,500.00	1,500.00	1,100.75	27%
	315 Postage, Shipping & Freight	31.68	66.19	300.00	300.00	233.81	22%
	319 Legal: P.R.A.s - Professional Svcs	0.00	0.00	500.00	500.00	500.00	0%
	320 Printing & Reproduction	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	321 IT Services - Professional Svcs	821.43	4,087.88	8,000.00	8,000.00	3,912.12	51%
	323 Auditor - Professional Svcs	0.00	1,500.00	4,000.00	4,000.00	2,500.00	38%
	325 Accounting - Professional Svcs	0.00	1,089.00	2,500.00	2,500.00	1,411.00	44%
	326 Engineering - Professional Svcs	580.00	1,840.00	0.00	0.00	-1,840.00	0%
	327 Legal: General - Professional Svcs	520.90	7,198.57	18,000.00	18,000.00	10,801.43	40%
	328 Insurance - Prop & Liability	0.00	20,175.05	16,000.00	16,000.00	-4,175.05	126%
	333 Legal: HR - Professional Svcs	186.48	3,012.67	10,000.00	10,000.00	6,987.33	30%
	334 Maintenance Agreements	14.16	2,535.90	5,000.00	5,000.00	2,464.10	51%
	335 Meals	0.00	45.18	500.00	500.00	454.82	9%
	340 Meetings and Conferences	0.00	0.00	500.00	500.00	500.00	0%
	341 Space Rental	61.50	184.50	1,000.00	1,000.00	815.50	18%
	345 Mileage Expense Reimbursement	0.00	0.00	500.00	500.00	500.00	0%
	346 OES Equipt Repairs & Maint	0.00	41.75	0.00	0.00	-41.75	0%
	348 Safety Equipment and Supplies	0.00	77.20	5,000.00	5,000.00	4,922.80	2%
	350 Repairs & Maint - Computers	0.00	0.00	4,000.00	4,000.00	4,000.00	0%
	351 Repairs & Maint - Equip	709.11	6,855.49	10,000.00	10,000.00	3,144.51	69%
	352 Repairs & Maint - Structures	0.00	0.00	8,000.00	8,000.00	8,000.00	0%
	354 Repairs & Maint - Vehicles	0.00	200.22	8,000.00	8,000.00	7,799.78	3%
	359 Testing & Supplies - Other	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	370 Dispatch Services (Fire)	0.00	14,936.04	17,000.00	17,000.00	2,063.96	88%
	375 Internet Expenses	129.98	972.82	2,000.00	2,000.00	1,027.18	49%
	376 Web Page - Upgrade/Maint	0.00	717.12	2,000.00	2,000.00	1,282.88	36%
	380 Utilities - Alarm Service	35.00	175.00	1,000.00	1,000.00	825.00	18%
	381 Utilities - Electric	46.57	115.98	6,000.00	6,000.00	5,884.02	2%
	382 Utilities - Propane	0.00	263.47	2,000.00	2,000.00	1,736.53	13%
	384 Utilities - Water/Sewer	162.39	778.08	800.00	800.00	21.92	97%
	385 Dues and Subscriptions	0.00	2,596.48	6,000.00	6,000.00	3,403.52	43%
	386 Education and Training	0.00	2,627.25	8,000.00	8,000.00	5,372.75	33%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
388	Education and training: CPR/FIRST	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
393	Advertising and Public Notices	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
394	LAFCO Allocations	0.00	1,932.52	2,000.00	2,000.00	67.48	97%
395	Community Outreach	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
405	Software	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
410	Office Supplies	4.67	14.02	2,000.00	2,000.00	1,985.98	1%
445	CPR/FIRST AID TRAINING MATERIAL	0.00	0.00	500.00	500.00	500.00	0%
450	EMS Supplies	378.80	936.52	5,000.00	5,000.00	4,063.48	19%
455	Fire Safety Gear & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
456	State Fire Grants	0.00	1,052.46	34,247.00	34,247.00	33,194.54	3%
458	Grants- Professional Services	0.00	0.00	4,000.00	4,000.00	4,000.00	0%
465	Cell phones, Radios and Pagers	148.89	743.82	2,000.00	2,000.00	1,256.18	37%
470	Communication Equipment	0.00	789.69	5,000.00	5,000.00	4,210.31	16%
475	Computer Supplies & Upgrades	3,460.27	3,460.27	2,000.00	2,000.00	-1,460.27	173%
485	Fuel Expense	164.80	2,474.35	9,000.00	9,000.00	6,525.65	27%
490	Small Tools & Equipment	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
495	Uniform Expense	0.00	579.69	5,000.00	5,000.00	4,420.31	12%
502	Capital Outlay- Fire	0.00	10,910.80	10,911.00	10,911.00	0.20	100%
503	Weed Abatement Costs	0.00	5,150.00	3,500.00	3,500.00	-1,650.00	147%
505	Fire Training Grounds	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
510	Fire Station Renovation	0.00	0.00	2,500.00	2,500.00	2,500.00	0%
511	Fire- Temp Housing Unit	0.00	590.68	4,240.00	4,240.00	3,649.32	14%
512	Fire- Escrow Temp Housing Unit	0.00	3,415.00	0.00	0.00	-3,415.00	0%
710	County Hazmat Dues	0.00	2,000.00	2,500.00	2,500.00	500.00	80%
820	Fireworks Clean Up	0.00	500.00	0.00	0.00	-500.00	0%
949	Lease agreements	0.00	0.00	5,760.00	5,760.00	5,760.00	0%
960	Property Tax Expense	0.00	153.68	0.00	0.00	-153.68	0%
981	Debt Svcs Equipt - Principle	0.00	36,397.19	36,482.00	36,482.00	84.81	100%
982	Debt Svcs Equipt - Interest	0.00	10,685.50	10,711.00	10,711.00	25.50	100%
983	Debt Svcs Structure- Principle	0.00	0.00	23,899.00	23,899.00	23,899.00	0%
984	Debt Svcs Structure - Interest	0.00	0.00	9,678.00	9,678.00	9,678.00	0%
	Account Total:	28,611.21	296,466.60	614,072.00	614,072.00	317,605.40	48%
	Account Group Total:	28,611.21	296,466.60	614,072.00	614,072.00	317,605.40	48%
	Fund Total:	28,611.21	296,466.60	614,072.00	614,072.00	317,605.40	48%
30 STREET LIGHTING DEPARTMENT							
63000 Lighting							
63000 Lighting							
101	EE Timekeeping Costs	0.00	135.70	0.00	0.00	-135.70	0%
105	Salaries and Wages	1,322.20	5,649.77	16,745.00	16,745.00	11,095.23	34%
111	BOD Stipend	17.00	67.00	264.00	264.00	197.00	25%
120	Workers' Compensation	0.00	-14.73	100.00	100.00	114.73	-15%
121	Physicals	0.00	5.06	50.00	50.00	44.94	10%
135	Payroll Tax - FICA/SS	1.07	4.21	60.00	60.00	55.79	7%
140	Payroll Tax - Medicare	19.37	80.21	247.00	247.00	166.79	32%
155	Payroll Tax - SUI	0.80	3.16	82.00	82.00	78.84	4%
160	Payroll Tax - ETT	0.01	0.05	1.00	1.00	0.95	5%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
205	Insurance - Health	154.71	773.38	1,783.00	1,783.00	1,009.62	43%
210	Insurance - Dental	5.72	28.50	66.00	66.00	37.50	43%
215	Insurance - Vision	0.92	4.66	12.00	12.00	7.34	39%
225	Retirement - PERS Expense	128.51	641.06	1,389.00	1,389.00	747.94	46%
305	Operations & Maintenance	14.12	25.08	1,500.00	1,500.00	1,474.92	2%
310	Phone & Fax Expense	8.26	41.58	100.00	100.00	58.42	42%
315	Postage, Shipping & Freight	3.30	6.89	100.00	100.00	93.11	7%
319	Legal: P.R.A.s - Professional Svcs	0.00	0.00	150.00	150.00	150.00	0%
320	Printing & Reproduction	0.00	0.00	150.00	150.00	150.00	0%
321	IT Services - Professional Svcs	85.56	425.81	3,300.00	3,300.00	2,874.19	13%
323	Auditor - Professional Svcs	0.00	150.00	600.00	600.00	450.00	25%
325	Accounting - Professional Svcs	0.00	105.35	750.00	750.00	644.65	14%
326	Engineering - Professional Svcs	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
327	Legal: General - Professional Svcs	54.26	1,428.73	2,000.00	2,000.00	571.27	71%
328	Insurance - Prop & Liability	0.00	2,014.42	3,400.00	3,400.00	1,385.58	59%
329	New Hire Screening	0.00	0.00	50.00	50.00	50.00	0%
330	Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
331	Legal: SMEA - Professional Svcs	0.00	0.00	300.00	300.00	300.00	0%
333	Legal: HR - Professional Svcs	19.43	501.34	500.00	500.00	-1.34	100%
334	Maintenance Agreements	1.47	239.62	600.00	600.00	360.38	40%
335	Meals	0.00	0.00	150.00	150.00	150.00	0%
340	Meetings and Conferences	0.00	0.00	350.00	350.00	350.00	0%
341	Space Rental	6.00	18.00	0.00	0.00	-18.00	0%
345	Mileage Expense Reimbursement	0.00	0.00	150.00	150.00	150.00	0%
348	Safety Equipment and Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
350	Repairs & Maint - Computers	0.00	0.00	150.00	150.00	150.00	0%
351	Repairs & Maint - Equip	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
352	Repairs & Maint - Structures	0.00	0.00	500.00	500.00	500.00	0%
353	Repairs & Maint - Infrastructure	0.00	349.73	10,000.00	10,000.00	9,650.27	3%
354	Repairs & Maint - Vehicles	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
375	Internet Expenses	10.58	52.90	150.00	150.00	97.10	35%
376	Web Page - Upgrade/Maint	0.00	74.70	425.00	425.00	350.30	18%
381	Utilities - Electric	1,340.14	6,489.25	20,000.00	20,000.00	13,510.75	32%
384	Utilities - Water/Sewer	1,602.81	5,447.89	15,500.00	15,500.00	10,052.11	35%
385	Dues and Subscriptions	0.00	215.78	1,500.00	1,500.00	1,284.22	14%
386	Education and Training	0.00	25.25	2,000.00	2,000.00	1,974.75	1%
393	Advertising and Public Notices	0.00	0.00	500.00	500.00	500.00	0%
394	LAFCO Allocations	0.00	1,932.52	1,500.00	1,500.00	-432.52	129%
395	Community Outreach	0.00	0.00	150.00	150.00	150.00	0%
410	Office Supplies	0.48	6.41	500.00	500.00	493.59	1%
432	Utility Rate Design Study	0.00	0.00	30,000.00	30,000.00	30,000.00	0%
465	Cell phones, Radios and Pagers	16.55	82.54	100.00	100.00	17.46	83%
485	Fuel Expense	0.00	0.00	200.00	200.00	200.00	0%
490	Small Tools & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
495	Uniform Expense	0.00	3.81	100.00	100.00	96.19	4%
715	Licenses, Permits and Fees	0.00	0.00	100.00	100.00	100.00	0%
908	Cash Over/Cash Short	0.00	-0.02	0.00	0.00	0.02	0%
925	Bank Fees	0.00	-1.20	0.00	0.00	1.20	0%
940	Bank Service Charges	0.00	0.00	50.00	50.00	50.00	0%
949	Lease agreements	110.00	550.00	600.00	600.00	50.00	92%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
	Account Total:	4,923.27	27,564.41	145,974.00	145,974.00	118,409.59	19%
	Account Group Total:	4,923.27	27,564.41	145,974.00	145,974.00	118,409.59	19%
70000	Transfers						
70000	Transfers						
	352 Repairs & Maint - Structures	0.00	-97.67	0.00	0.00	97.67	0%
	Account Total:	0.00	-97.67	0.00	0.00	97.67	0%
	Account Group Total:	0.00	-97.67	0.00	0.00	97.67	0%
	Fund Total:	4,923.27	27,466.74	145,974.00	145,974.00	118,507.26	19%
40 WASTEWATER DEPARTMENT							
64000	Sanitary						
64000	Sanitary						
	101 EE Timekeeping Costs	0.00	1,221.27	0.00	0.00	-1,221.27	0%
	105 Salaries and Wages	13,828.55	60,664.04	330,338.00	330,338.00	269,673.96	18%
	110 Payroll Tax Expense	0.00	218.98	0.00	0.00	-218.98	0%
	111 BOD Stipend	216.00	864.00	1,872.00	1,872.00	1,008.00	46%
	120 Workers' Compensation	0.00	8,647.54	12,500.00	12,500.00	3,852.46	69%
	121 Physicals	0.00	54.68	150.00	150.00	95.32	36%
	135 Payroll Tax - FICA/SS	13.38	53.52	1,167.00	1,167.00	1,113.48	5%
	140 Payroll Tax - Medicare	203.60	870.68	4,817.00	4,817.00	3,946.32	18%
	155 Payroll Tax - SUI	10.14	40.56	1,425.00	1,425.00	1,384.44	3%
	160 Payroll Tax - ETT	0.23	0.91	25.00	25.00	24.09	4%
	205 Insurance - Health	1,572.05	7,860.13	54,582.00	54,582.00	46,721.87	14%
	210 Insurance - Dental	75.03	375.16	2,234.00	2,234.00	1,858.84	17%
	215 Insurance - Vision	12.09	60.40	309.00	309.00	248.60	20%
	225 Retirement - PERS Expense	1,292.74	15,438.96	20,463.00	20,463.00	5,024.04	75%
	305 Operations & Maintenance	1,222.78	2,717.72	8,000.00	8,000.00	5,282.28	34%
	310 Phone & Fax Expense	119.00	598.86	1,500.00	1,500.00	901.14	40%
	315 Postage, Shipping & Freight	47.52	99.28	1,000.00	1,000.00	900.72	10%
	319 Legal: P.R.A.s - Professional Svcs	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	320 Printing & Reproduction	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	321 IT Services - Professional Svcs	1,232.14	6,137.02	10,800.00	10,800.00	4,662.98	57%
	323 Auditor - Professional Svcs	0.00	1,600.00	3,600.00	3,600.00	2,000.00	44%
	325 Accounting - Professional Svcs	0.00	1,196.90	4,500.00	4,500.00	3,303.10	27%
	326 Engineering - Professional Svcs	1,034.37	5,438.74	20,000.00	20,000.00	14,561.26	27%
	327 Legal: General - Professional Svcs	818.33	10,936.61	30,000.00	30,000.00	19,063.39	36%
	328 Insurance - Prop & Liability	0.00	17,608.84	19,350.00	19,350.00	1,741.16	91%
	329 New Hire Screening	0.00	0.00	100.00	100.00	100.00	0%
	330 Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
	331 Legal: SMEA - Professional Svcs	395.60	1,268.60	3,500.00	3,500.00	2,231.40	36%
	333 Legal: HR - Professional Svcs	279.72	5,897.27	7,500.00	7,500.00	1,602.73	79%
	334 Maintenance Agreements	58.74	3,912.85	8,000.00	8,000.00	4,087.15	49%
	335 Meals	0.00	0.00	100.00	100.00	100.00	0%
	340 Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	341 Space Rental	114.00	342.00	0.00	0.00	-342.00	0%
	345 Mileage Expense Reimbursement	0.00	0.00	1,000.00	1,000.00	1,000.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
348	Safety Equipment and Supplies	0.00	1,069.00	2,000.00	2,000.00	931.00	53%
349	Repairs & Maint - Mission Gardens	369.67	1,314.65	7,500.00	7,500.00	6,185.35	18%
350	Repairs & Maint - Computers	0.00	0.00	1,600.00	1,600.00	1,600.00	0%
351	Repairs & Maint - Equip	1,569.49	1,863.65	8,000.00	8,000.00	6,136.35	23%
352	Repairs & Maint - Structures	73.34	73.34	1,500.00	1,500.00	1,426.66	5%
353	Repairs & Maint - Infrastructure	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
354	Repairs & Maint - Vehicles	1,273.93	3,890.45	3,000.00	3,000.00	-890.45	130%
355	Testing & Supplies (WWTP)	3,270.00	9,718.00	15,000.00	15,000.00	5,282.00	65%
374	CSD Utilities - Billing Services	349.58	1,752.31	4,000.00	4,000.00	2,247.69	44%
375	Internet Expenses	373.90	1,869.50	4,500.00	4,500.00	2,630.50	42%
376	Web Page - Upgrade/Maint	0.00	1,075.68	800.00	800.00	-275.68	134%
379	Utilities - Electric Mission	86.09	429.83	2,000.00	2,000.00	1,570.17	21%
380	Utilities - Alarm Service	0.00	200.00	2,000.00	2,000.00	1,800.00	10%
381	Utilities - Electric	6,397.63	45,622.39	80,000.00	80,000.00	34,377.61	57%
382	Utilities - Propane	0.00	28.23	600.00	600.00	571.77	5%
383	Utilities - Trash	62.06	310.30	700.00	700.00	389.70	44%
384	Utilities - Water/Sewer	192.73	963.65	3,500.00	3,500.00	2,536.35	28%
385	Dues and Subscriptions	0.00	3,107.22	6,000.00	6,000.00	2,892.78	52%
386	Education and Training	149.95	561.20	2,500.00	2,500.00	1,938.80	22%
393	Advertising and Public Notices	0.00	320.98	1,000.00	1,000.00	679.02	32%
394	LAFCO Allocations	0.00	1,932.53	1,500.00	1,500.00	-432.53	129%
395	Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	0%
396	Utilities - SoCal Gas	15.90	87.45	500.00	500.00	412.55	17%
410	Office Supplies	121.63	310.46	2,000.00	2,000.00	1,689.54	16%
432	Utility Rate Design Study	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
459	SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
465	Cell phones, Radios and Pagers	148.56	742.17	1,920.00	1,920.00	1,177.83	39%
475	Computer Supplies & Upgrades	0.00	875.50	0.00	0.00	-875.50	0%
485	Fuel Expense	256.94	1,908.61	6,000.00	6,000.00	4,091.39	32%
490	Small Tools & Equipment	350.86	743.85	5,500.00	5,500.00	4,756.15	14%
495	Uniform Expense	175.00	205.43	2,500.00	2,500.00	2,294.57	8%
545	Sewer System Mgmt Plan (SSMP)	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
546	Master Plans	0.00	0.00	6,000.00	6,000.00	6,000.00	0%
560	Sewer Line Repairs	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
570	Repairs, Maint. & Video Sewer	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
580	Mission Gardens Lift Station	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
582	WWTP Plant Maintenance	731.22	15,639.26	40,000.00	40,000.00	24,360.74	39%
583	WWTP Drying Pond Maintenance	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
585	Sludge Removal Project	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
587	WWTF Final Design/Construction	88,996.33	333,407.31	450,000.00	450,000.00	116,592.69	74%
705	Waste Discharge Fees/Permits	0.00	2,358.75	30,000.00	30,000.00	27,641.25	8%
715	Licenses, Permits and Fees	852.00	2,144.00	4,000.00	4,000.00	1,856.00	54%
805	Refundable Water/Sewer/Hydrant	0.00	0.00	100.00	100.00	100.00	0%
908	Cash Over/Cash Short	0.00	0.06	0.00	0.00	-0.06	0%
925	Bank Fees	0.00	-1.44	0.00	0.00	1.44	0%
940	Bank Service Charges	0.00	0.00	100.00	100.00	100.00	0%
949	Lease agreements	990.00	4,950.00	14,000.00	14,000.00	9,050.00	35%
950	WWTF Exp MBR	0.00	165,281.55	0.00	0.00	-165,281.55	0%
955	3W Water Line SGMA	16,559.20	28,002.79	200,000.00	200,000.00	171,997.21	14%
960	Property Tax Expense	0.00	95.82	150.00	150.00	54.18	64%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
963	Collection System Projects	0.00	15,992.50	396,500.00	396,500.00	380,507.50	4%
964	SEPTIC TO SEWER PRJ	0.00	0.00	15,700.00	15,700.00	15,700.00	0%
970	WWTF Long Term Maintenance	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
971	Loan Principal Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0%
972	Loan Interest Payment	0.00	0.00	150,000.00	150,000.00	150,000.00	0%
	Account Total:	145,912.02	802,972.50	2,393,202.00	2,393,202.00	1,590,229.50	34%
	Account Group Total:	145,912.02	802,972.50	2,393,202.00	2,393,202.00	1,590,229.50	34%
70000	Transfers						
70000	Transfers						
352	Repairs & Maint - Structures	0.00	-879.01	0.00	0.00	879.01	0%
	Account Total:	0.00	-879.01	0.00	0.00	879.01	0%
	Account Group Total:	0.00	-879.01	0.00	0.00	879.01	0%
	Fund Total:	145,912.02	802,093.49	2,393,202.00	2,393,202.00	1,591,108.51	34%
50 WATER DEPARTMENT							
65000	Water						
65000	Water						
101	EE Timekeeping Costs	0.00	1,221.28	0.00	0.00	-1,221.28	0%
105	Salaries and Wages	24,150.20	113,194.76	318,856.00	318,856.00	205,661.24	36%
111	BOD Stipend	215.00	859.00	1,896.00	1,896.00	1,037.00	45%
120	Workers' Compensation	0.00	6,099.60	18,000.00	18,000.00	11,900.40	34%
121	Physicals	0.00	54.34	150.00	150.00	95.66	36%
135	Payroll Tax - FICA/SS	13.32	53.22	1,169.00	1,169.00	1,115.78	5%
140	Payroll Tax - Medicare	353.30	1,632.53	4,932.00	4,932.00	3,299.47	33%
155	Payroll Tax - SUI	10.10	40.36	1,710.00	1,710.00	1,669.64	2%
160	Payroll Tax - ETT	0.23	0.91	30.00	30.00	29.09	3%
205	Insurance - Health	3,759.08	18,795.53	46,122.00	46,122.00	27,326.47	41%
210	Insurance - Dental	142.62	713.33	1,854.00	1,854.00	1,140.67	38%
215	Insurance - Vision	22.93	114.70	310.00	310.00	195.30	37%
225	Retirement - PERS Expense	2,534.80	21,455.25	30,869.00	30,869.00	9,413.75	70%
305	Operations & Maintenance	1,219.93	3,118.12	8,000.00	8,000.00	4,881.88	39%
310	Phone & Fax Expense	117.35	590.46	1,500.00	1,500.00	909.54	39%
315	Postage, Shipping & Freight	46.86	97.90	1,000.00	1,000.00	902.10	10%
319	Legal: P.R.A.s - Professional Svcs	0.00	0.00	600.00	600.00	600.00	0%
320	Printing & Reproduction	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
321	IT Services - Professional Svcs	1,215.02	6,046.64	12,800.00	12,800.00	6,753.36	47%
323	Auditor - Professional Svcs	0.00	1,600.00	3,600.00	3,600.00	2,000.00	44%
324	GSA-GSP - Professional Svcs	430.00	1,847.03	15,000.00	15,000.00	13,152.97	12%
325	Accounting - Professional Svcs	0.00	1,323.65	4,500.00	4,500.00	3,176.35	29%
326	Engineering - Professional Svcs	2,324.38	13,371.26	25,000.00	25,000.00	11,628.74	53%
327	Legal: General - Professional Svcs	1,830.09	15,514.80	27,000.00	27,000.00	11,485.20	57%
328	Insurance - Prop & Liability	0.00	32,485.00	32,000.00	32,000.00	-485.00	102%
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	0%
330	Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
331	Legal: SMEA - Professional Svcs	395.60	1,268.60	3,500.00	3,500.00	2,231.40	36%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
333	Legal: HR - Professional Svcs	275.84	5,856.63	7,500.00	7,500.00	1,643.37	78%
334	Maintenance Agreements	58.45	3,864.93	9,000.00	9,000.00	5,135.07	43%
335	Meals	0.00	0.00	100.00	100.00	100.00	0%
340	Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
341	Space Rental	112.50	337.50	0.00	0.00	-337.50	0%
345	Mileage Expense Reimbursement	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
348	Safety Equipment and Supplies	0.00	1,019.42	2,000.00	2,000.00	980.58	51%
350	Repairs & Maint - Computers	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
351	Repairs & Maint - Equip	2,872.90	3,607.04	5,000.00	5,000.00	1,392.96	72%
352	Repairs & Maint - Structures	126.81	126.81	2,000.00	2,000.00	1,873.19	6%
353	Repairs & Maint - Infrastructure	369.63	12,344.03	50,000.00	59,163.00	46,818.97	21%
354	Repairs & Maint - Vehicles	1,273.93	3,890.46	3,000.00	3,000.00	-890.46	130%
356	Testing & Supplies - Well #3	194.00	953.66	3,500.00	3,500.00	2,546.34	27%
357	Testing & Supplies - Well #4	857.00	1,616.67	3,500.00	3,500.00	1,883.33	46%
358	Testing & Supplies - SLT Well	602.00	2,388.67	6,000.00	6,000.00	3,611.33	40%
359	Testing & Supplies - Other	694.00	2,492.00	6,000.00	6,000.00	3,508.00	42%
362	Cross-Connection Control Svcs.	0.00	573.70	1,500.00	1,500.00	926.30	38%
374	CSD Utilities - Billing Services	349.60	1,752.38	4,000.00	4,000.00	2,247.62	44%
375	Internet Expenses	253.92	1,269.60	3,500.00	3,500.00	2,230.40	36%
376	Web Page - Upgrade/Maint	0.00	1,060.74	800.00	800.00	-260.74	133%
380	Utilities - Alarm Service	0.00	200.00	2,000.00	2,000.00	1,800.00	10%
381	Utilities - Electric	4,503.29	28,821.86	46,000.00	46,000.00	17,178.14	63%
382	Utilities - Propane	0.00	28.24	1,000.00	1,000.00	971.76	3%
383	Utilities - Trash	62.06	310.30	700.00	700.00	389.70	44%
384	Utilities - Water/Sewer	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
385	Dues and Subscriptions	0.00	3,064.06	4,500.00	4,500.00	1,435.94	68%
386	Education and Training	120.00	552.20	5,000.00	5,000.00	4,447.80	11%
393	Advertising and Public Notices	0.00	525.00	2,000.00	2,000.00	1,475.00	26%
394	LAFCO Allocations	0.00	1,932.53	1,500.00	1,500.00	-432.53	129%
395	Community Outreach	162.00	648.00	1,200.00	1,200.00	552.00	54%
396	Utilities - SoCal Gas	31.80	166.32	2,000.00	2,000.00	1,833.68	8%
410	Office Supplies	121.55	310.20	2,000.00	2,000.00	1,689.80	16%
432	Utility Rate Design Study	0.00	30,738.79	20,000.00	20,000.00	-10,738.79	154%
459	SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
465	Cell phones, Radios and Pagers	148.53	742.03	1,920.00	1,920.00	1,177.97	39%
475	Computer Supplies & Upgrades	0.00	875.50	0.00	0.00	-875.50	0%
481	Chemicals- Well #3	0.00	1,229.53	4,000.00	4,000.00	2,770.47	31%
482	Chemicals- Well #4	0.00	1,638.78	4,000.00	4,000.00	2,361.22	41%
483	Chemicals- SLT Well	0.00	918.93	3,000.00	3,000.00	2,081.07	31%
485	Fuel Expense	259.39	1,911.40	6,000.00	6,000.00	4,088.60	32%
490	Small Tools & Equipment	350.87	402.05	6,000.00	6,000.00	5,597.95	7%
495	Uniform Expense	175.00	327.21	2,500.00	2,500.00	2,172.79	13%
518	Water Projects SLT Well	0.00	0.00	0.00	35,390.00	35,390.00	0%
520	Water Main Valves Replacement	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
525	Water Meter Replacement	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
535	Water Lines Repairs	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
546	Master Plans	0.00	0.00	6,000.00	6,000.00	6,000.00	0%
605	USDA Loan Payment	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
715	Licenses, Permits and Fees	1,671.00	2,815.00	7,000.00	7,000.00	4,185.00	40%
805	Refundable Water/Sewer/Hydrant	0.00	0.00	100.00	100.00	100.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
925	Bank Fees	0.00	-0.36	0.00	0.00	0.36	0%
930	Interest Fees	0.00	22,402.81	60,000.00	60,000.00	37,597.19	37%
940	Bank Service Charges	0.00	0.00	100.00	100.00	100.00	0%
949	Lease agreements	990.00	4,950.00	14,000.00	14,000.00	9,050.00	35%
961	SLT Tank and Booster Pump Project	81.81	2,436.29	38,726.00	38,726.00	36,289.71	6%
962	0.65 MG Tank	0.00	32,970.00	67,660.00	67,660.00	34,690.00	49%
	Account Total:	56,915.49	428,779.98	1,109,304.00	1,153,857.00	725,077.02	37%
	Account Group Total:	56,915.49	428,779.98	1,109,304.00	1,153,857.00	725,077.02	37%
70000 Transfers							
70000	Transfers						
352	Repairs & Maint - Structures	0.00	-879.01	0.00	0.00	879.01	0%
	Account Total:	0.00	-879.01	0.00	0.00	879.01	0%
	Account Group Total:	0.00	-879.01	0.00	0.00	879.01	0%
	Fund Total:	56,915.49	427,900.97	1,109,304.00	1,153,857.00	725,956.03	37%
60 SOLID WASTE DEPARTMENT							
66000 SOLID WASTE							
66000 SOLID WASTE							
101	EE Timekeeping Costs	0.00	135.70	0.00	0.00	-135.70	0%
105	Salaries and Wages	1,269.39	5,386.16	16,745.00	16,745.00	11,358.84	32%
111	BOD Stipend	8.00	34.00	264.00	264.00	230.00	13%
120	Workers' Compensation	0.00	13.82	100.00	100.00	86.18	14%
121	Physicals	0.00	4.73	50.00	50.00	45.27	9%
135	Payroll Tax - FICA/SS	0.49	2.09	60.00	60.00	57.91	3%
140	Payroll Tax - Medicare	18.53	76.22	246.00	246.00	169.78	31%
155	Payroll Tax - SUI	0.39	1.65	75.00	75.00	73.35	2%
160	Payroll Tax - ETT	0.00	0.00	1.00	1.00	1.00	0%
205	Insurance - Health	142.38	712.20	1,783.00	1,783.00	1,070.80	40%
210	Insurance - Dental	5.31	26.54	66.00	66.00	39.46	40%
215	Insurance - Vision	0.83	4.16	12.00	12.00	7.84	35%
225	Retirement - PERS Expense	124.43	620.44	1,389.00	1,389.00	768.56	45%
305	Operations & Maintenance	11.30	22.25	2,000.00	2,000.00	1,977.75	1%
310	Phone & Fax Expense	6.61	33.30	50.00	50.00	16.70	67%
315	Postage, Shipping & Freight	2.64	5.51	50.00	50.00	44.49	11%
319	Legal: P.R.A.s - Professional Svcs	0.00	0.00	50.00	50.00	50.00	0%
320	Printing & Reproduction	0.00	0.00	50.00	50.00	50.00	0%
321	IT Services - Professional Svcs	68.45	340.65	3,300.00	3,300.00	2,959.35	10%
323	Auditor - Professional Svcs	0.00	150.00	600.00	600.00	450.00	25%
325	Accounting - Professional Svcs	0.00	105.10	750.00	750.00	644.90	14%
327	Legal: General - Professional Svcs	43.41	8,061.88	1,500.00	1,500.00	-6,561.88	537%
328	Insurance - Prop & Liability	0.00	1,646.35	1,800.00	1,800.00	153.65	91%
329	New Hire Screening	0.00	0.00	50.00	50.00	50.00	0%
330	Contract Labor	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
331	Legal: SMEA - Professional Svcs	0.00	0.00	250.00	250.00	250.00	0%
333	Legal: HR - Professional Svcs	15.54	460.70	400.00	400.00	-60.70	115%
334	Maintenance Agreements	1.18	191.70	600.00	600.00	408.30	32%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
335	Meals	0.00	0.00	100.00	100.00	100.00	0%
340	Meetings and Conferences	0.00	0.00	100.00	100.00	100.00	0%
341	Space Rental	6.00	18.00	0.00	0.00	-18.00	0%
345	Mileage Expense Reimbursement	0.00	0.00	50.00	50.00	50.00	0%
348	Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	0%
350	Repairs & Maint - Computers	0.00	0.00	150.00	150.00	150.00	0%
351	Repairs & Maint - Equip	0.00	182.31	500.00	500.00	317.69	36%
352	Repairs & Maint - Structures	0.00	0.00	100.00	100.00	100.00	0%
353	Repairs & Maint - Infrastructure	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
354	Repairs & Maint - Vehicles	0.00	0.00	150.00	150.00	150.00	0%
375	Internet Expenses	10.58	52.90	150.00	150.00	97.10	35%
376	Web Page - Upgrade/Maint	0.00	59.76	132.00	132.00	72.24	45%
382	Utilities - Propane	0.00	0.00	150.00	150.00	150.00	0%
385	Dues and Subscriptions	0.00	172.63	1,000.00	1,000.00	827.37	17%
386	Education and Training	0.00	24.00	500.00	500.00	476.00	5%
393	Advertising and Public Notices	0.00	0.00	500.00	500.00	500.00	0%
394	LAFCO Allocations	0.00	1,932.52	1,500.00	1,500.00	-432.52	129%
395	Community Outreach	0.00	164.00	500.00	500.00	336.00	33%
410	Office Supplies	0.39	6.14	0.00	0.00	-6.14	0%
432	Utility Rate Design Study	0.00	0.00	16,473.00	16,473.00	16,473.00	0%
465	Cell phones, Radios and Pagers	16.49	82.41	100.00	100.00	17.59	82%
485	Fuel Expense	0.00	0.00	200.00	200.00	200.00	0%
490	Small Tools & Equipment	0.00	0.00	500.00	500.00	500.00	0%
495	Uniform Expense	0.00	3.81	150.00	150.00	146.19	3%
650	SB1383 Compliance	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
940	Bank Service Charges	0.00	0.00	50.00	50.00	50.00	0%
949	Lease agreements	110.00	550.00	600.00	600.00	50.00	92%
	Account Total:	1,862.34	21,283.63	60,396.00	60,396.00	39,112.37	35%
	Account Group Total:	1,862.34	21,283.63	60,396.00	60,396.00	39,112.37	35%
70000	Transfers						
70000	Transfers						
	352 Repairs & Maint - Structures	0.00	-97.67	0.00	0.00	97.67	0%
	Account Total:	0.00	-97.67	0.00	0.00	97.67	0%
	Account Group Total:	0.00	-97.67	0.00	0.00	97.67	0%
	Fund Total:	1,862.34	21,185.96	60,396.00	60,396.00	39,210.04	35%
	Grand Total:	238,224.33	1,575,113.76	4,322,948.00	4,367,501.00	2,792,387.24	36%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 11/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10200 OPERATING CASH - PREMIER	338,824.41	1,410.00	6.80	0.00	34,817.73	305,423.48
10250 PAC PREMIER - PAYROLL	5,476.31	0.00	28,232.42	0.00	20,866.86	12,841.87
10340 PAC PREMIER OPERATIONAL	172,538.27	49,333.71	0.00	0.00	0.00	221,871.98
10350 PAC PREMIER - CAPITAL	312,086.45	5,663.97	0.00	0.00	0.00	317,750.42
10461 COMMUNITY BANK OF SANTA	142,874.11	0.00	0.00	1,260.00	580.00	141,034.11
Total Fund	971,799.55	56,407.68	28,239.22	1,260.00	56,264.59	998,921.86
30 STREET LIGHTING DEPARTMENT						
10200 OPERATING CASH - PREMIER	180,338.56	15,535.31	0.00	0.00	4,001.55	191,872.32
10250 PAC PREMIER - PAYROLL	81.94	0.00	2,335.13	0.00	1,650.31	766.76
10340 PAC PREMIER OPERATIONAL	60,613.47	7.36	0.00	0.00	0.00	60,620.83
10350 PAC PREMIER - CAPITAL	45,440.20	5.58	0.00	0.00	0.00	45,445.78
10459 CAMBRIDGE INV- LIGHT RESV	151,192.51	456.60	0.00	0.00	0.00	151,649.11
10460 CAMBRIDGE INV- LIGHT CAP	350,644.27	1,079.07	0.00	0.00	0.00	351,723.34
Total Fund	788,310.95	17,083.92	2,335.13		5,651.86	802,078.14
40 WASTEWATER DEPARTMENT						
10000 CASH DRAWER	150.00	0.00	0.00	0.00	0.00	150.00
10200 OPERATING CASH - PREMIER	1,285,648.63	115,774.06	3,759.34	120.28	72,202.51	1,332,859.24
10250 PAC PREMIER - PAYROLL	2,252.47	0.00	24,550.41	0.00	17,223.81	9,579.07
10260 PAC WESTERN BANK - LONG	201,774.81	49.75	0.00	0.00	0.00	201,824.56
10340 PAC PREMIER OPERATIONAL	331,184.11	40.19	0.00	0.00	0.00	331,224.30
10350 PAC PREMIER - CAPITAL	370,448.55	45.44	0.00	0.00	0.00	370,493.99
10457 CAMBRIDGE INV- WW CAPITAL	306,443.93	3,883.37	0.00	0.00	0.00	310,327.30
10458 CAMBRIDGE INV- WW LT MAINT	299,976.74	5,145.77	0.00	0.00	0.00	305,122.51
10460 CAMBRIDGE INV- LIGHT CAP	-174.37	0.00	0.00	0.00	0.00	-174.37
Total Fund	2,797,704.87	124,938.58	28,309.75	120.28	89,426.32	2,861,406.60
50 WATER DEPARTMENT						
10000 CASH DRAWER	150.00	0.00	0.00	0.00	0.00	150.00
10150 Cash in SLO County	79,227.50	0.00	0.00	0.00	0.00	79,227.50
10200 OPERATING CASH - PREMIER	400,365.58	86,962.48	9.43	96.88	83,276.94	403,963.67
10250 PAC PREMIER - PAYROLL	1,980.47	0.00	45,861.80	0.00	31,201.58	16,640.69
10340 PAC PREMIER OPERATIONAL	155,694.69	18.89	0.00	0.00	0.00	155,713.58
10350 PAC PREMIER - CAPITAL	14,722.17	18.06	0.00	0.00	0.00	14,740.23
10400 HOB - USDA RESERVE	70,011.52	0.58	0.00	0.00	0.00	70,012.10
10456 CAMBRIDGE INV- W CAPITAL	150,970.51	459.60	0.00	0.00	0.00	151,430.11
10460 CAMBRIDGE INV- LIGHT CAP	341.06	0.00	0.00	0.00	0.00	341.06
Total Fund	873,463.50	87,459.61	45,871.23	96.88	114,478.52	892,218.94
60 SOLID WASTE DEPARTMENT						
10200 OPERATING CASH - PREMIER	46,551.17	4,164.33	0.00	0.00	2,483.72	48,231.78
10250 PAC PREMIER - PAYROLL	0.00	0.00	2,206.43	0.00	1,569.75	636.68
10340 PAC PREMIER OPERATIONAL	72,455.19	8.79	0.00	0.00	0.00	72,463.98
10350 PAC PREMIER - CAPITAL	22,917.98	2.81	0.00	0.00	0.00	22,920.79
Total Fund	141,924.34	4,175.93	2,206.43		4,053.47	144,253.23
71 PAYROLL CLEARING FUND						
10250 PAC PREMIER - PAYROLL	-794.99	0.00	72,512.31	72,512.31	0.00	-794.99
73 CLAIMS CLEARING FUND						

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 11/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10200 OPERATING CASH - PREMIER	51,812.15	0.00	89,820.69	14,443.54	0.00	127,189.30
10461 COMMUNITY BANK OF SANTA	0.00	0.00	580.00	580.00	0.00	0.00
Total Fund	51,812.15		90,400.69	15,023.54		127,189.30
Totals	5,624,220.37	290,065.72	269,874.76	89,013.01	269,874.76	5,825,273.08

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

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

SAN MIGUEL CSD Investment Portfolio Report - MONTHLY

11/30/2023

	SECURITY	TYPE	PRICE	COUPON	AMOUNT	YIELDS AVG YIELD	ANNUAL CASH FLOW	MATURITY DATE	FDIC CERT #	SETTLE DATE	MARKET VALUE AS OF REPORT	PORTFOLIO %
Lighting - Capital	Fidelity Govt MMKT	CASH	\$ 1.00	4.47%	\$ 20,154.44	4.47%	\$ 904.21				\$ 20,228.43	1.6%
	JP Morgan Chase NA	CD	\$ 100.00	5.25%	\$ 138,000.00	5.25%	\$ 7,245.00	8/15/2028	628	8/15/2023	\$ 137,337.60	10.7%
	BMW Bank NA	CD	\$ 100.00	4.60%	\$ 200,000.00	4.60%	\$ 9,200.00	3/10/2028	35141	3/10/2028	\$ 194,324.00	15.5%
Lighting- Reserve	Qidpq MMKT	CASH	\$ 1.00	4.47%	\$ 3,830.11	4.47%	\$ 171.21				\$ 3,830.11	0.3%
	Morgan Stanley Bank NA	CD	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	32992	3/10/2028	\$ 147,819.00	11.6%
Wastewater- LT Mnt	Qidpq MMKT	CASH	\$ 1.00	4.47%	\$ 7,522.51	4.47%	\$ 336.26				\$ 7,522.51	0.6%
	Freddie Mac	AGCY	\$ 99.78	5.00%	\$ 300,000.00	5.05%	\$ 15,000.00	2/7/2028	N/A	3/8/2023	\$ 297,600.00	23.3%
Wastewater - Capital	Qidpq MMKT	CASH	\$ 1.00	4.47%	\$ 11,416.35	4.47%	\$ 510.31				\$ 11,416.35	0.9%
	BMO HARRIS BANK NA	CD	\$ 100.00	5.00%	\$ 200,000.00	5.00%	\$ 10,000.00	5/18/2028	16571	5/18/2023	\$ 197,286.00	15.5%
	MEDALLION BANK	CD	\$ 100.00	5.00%	\$ 103,000.00	5.00%	\$ 5,150.00	5/24/2028	57449	3/8/2023	\$ 101,624.95	8.0%
Water - Capital	Qidpq MMKT	CASH	\$ 1.00	4.47%	\$ 3,830.11	4.47%	\$ 171.21				\$ 3,830.11	0.3%
	Morgan Stanley Private Bk	CD	\$ 100.00	5.05%	\$ 150,000.00	5.05%	\$ 7,575.00	3/10/2028	34221	3/10/2023	\$ 147,600.00	11.6%
Total & Average:					\$ 1,287,753.52	5.41%	\$ 63,838.20				\$ 1,270,419.06	100%

Disclosure

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



SMCSD STATEMENTS OF INFORMATION:

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

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

May 29, 2024

Kelly Dodds, General Manager SMCSD

Michelle Hido, Financial Officer SMCSD

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.2

SUBJECT: Authorize the District Fire Chief to provide a monthly report the San Miguel Advisory Council (SMAC).

SUGGESTED ACTION: Approve the San Miguel Advisory Council's request to receive monthly Fire Department reports.

DISCUSSION:

At the November 29, 2023 San Miguel Advisory Council meeting the Council President requested that the Fire Chief present a report during the upcoming meetings.

Fire Chief responded in saying he would be happy to with the approval of the CSD Board.

Information provided shall be similar in nature to information provided at the CSD Board meeting with slightly less detail.

Examples have been attached.

FISCAL IMPACT:

None, the reports forwarded are being generated as part of the monthly SMCSO BOD meetings and Staff receives no financial compensation to attend the meetings.

PREPARED BY: Scott Young

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:29:52 AM



Effective Response Force Times by Incident for Date Range

Agencies On Scene: All Agencies | Census Tract(s): All Census Tracts | Cities: All Cities | Map Page(s): All Map Pages | Mutual Aid: All Types and None | Primary Action (s) Taken: All Codes | Property Use(s): All Types and None | Response Mode(s): All Response Modes | Shift(s): All Shifts | Zone(s): All Zones | Incident Type(s): All Incident Types | Station(s): All Stations | Complaints Reported by Dispatch: All Complaints Reported by Dispatch | Start Date: 11/01/2023 | End Date: 11/30/2023

Incident Date	Incident #	Losses - Property	Losses - Contents	Alarm Time	Total Personnel - Effective Response	First On Scene Apparatus	Last On Scene Apparatus	Earliest Turnout	Call Processing Time	First Unit Total Response Time	First Unit Travel Time	Total Travel Time Effective Response	Total Response Time Effective Response
11/06/2023	2023-289	0	0	15:22:00	3	E8668	E8668	01:00	00:00	00:03:00	00:02:00	00:02:00	00:03:00
11/07/2023	2023-290	0	0	14:41:00	3	E8668	E8668	01:00	00:00	00:06:00	00:05:00	00:05:00	00:06:00
11/08/2023	2023-292	0	0	12:34:00	3	E8668	E8668	03:00	00:00	00:07:00	00:04:00	00:04:00	00:07:00
11/11/2023	2023-295	0	0	22:45:00	2	8600	8600	02:00	00:00	00:05:00	00:03:00	00:03:00	00:05:00
11/12/2023	2023-296	0	0	13:12:00	2	E8668	E8668	03:00	00:00	00:15:00	00:12:00	00:12:00	00:15:00
11/13/2023	2023-297	0	0	14:31:00	2	E8696	E8696	05:00	00:00	00:09:00	00:04:00	00:04:00	00:09:00
11/17/2023	2023-299	0	0	21:56:00	2	P8651	P8651	00:00	00:00	00:07:00	00:07:00	00:07:00	00:07:00
11/17/2023	2023-300	0	0	22:29:00	2	P8651	P8651	00:00	00:00	00:04:00	00:04:00	00:04:00	00:04:00
11/18/2023	2023-301	0	0	11:45:00	2	P8651	P8651	00:00	00:00	00:00:00	00:00:00	00:00:00	00:00:00
11/21/2023	2023-302	0	0	09:01:00	2	E8668	E8668	02:00	00:00	00:04:00	00:02:00	00:02:00	00:04:00
11/23/2023	2023-303	0	0	11:39:00	3	E8668	E8668	04:00	00:00	00:09:00	00:05:00	00:05:00	00:09:00
11/24/2023	2023-304	0	0	14:56:00	3	P8651	P8651	00:00	00:00	00:04:00	00:04:00	00:04:00	00:04:00
11/24/2023	2023-305	0	0	21:55:00	3	E8668	E8668	00:00	03:00	00:06:00	00:03:00	00:03:00	00:06:00
11/27/2023	2023-306	0	0	16:59:00	3	E8668	E8668	00:00	00:00	00:06:00	00:06:00	00:06:00	00:06:00
11/28/2023	2023-307	0	0	10:26:00	3	E8668	E8668	00:00	01:00	00:03:00	00:02:00	00:02:00	00:03:00
11/28/2023	2023-308	0	0	12:48:00	3	E8668	E8668	03:00	00:00	00:05:00	00:02:00	00:02:00	00:05:00

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



San Miguel Fire Department

San Miguel, CA

This report was generated on 12/6/2023 9:32:41 AM



Incidents for Zone for Status for Date Range

Incident Status(s): All Incident Statuses | Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023

INCIDENT NUMBER	INCIDENT TYPE	DATE	INCIDENT STATUS	LOCATION	APPARATUS
Zone: AAN - Auto Aid North					
2023-291	324	11/07/2023	Reviewed	N Highway 101 HWY	E8696
2023-300	510	11/17/2023	Reviewed	4900 Indian Valley RD	P8651
2023-309	143	11/29/2023	Reviewed	S Highway 101 HWY	E8668
AAN - Auto Aid North Incidents: 3					
Zone: AAS - Auto Aid South					
2023-297	321	11/13/2023	Reviewed	S Highway 101 HWY	E8696
AAS - Auto Aid South Incidents: 1					
Zone: AAW - Auto Aid West					
2023-290	321	11/07/2023	Reviewed	9999 Woodmansee WAY	E8668
AAW - Auto Aid West Incidents: 1					
Zone: BOB - Camp Roberts					
2023-294	321	11/11/2023	Reviewed	Arizona BLVD	P8651
2023-296	321	11/12/2023	Reviewed	Boston WAY	E8668
2023-298	142	11/17/2023	Reviewed	Tower RD	P8651
BOB - Camp Roberts Incidents: 3					
Zone: CSD - CSD Limits					
2023-289	321	11/06/2023	Reviewed	1010 K Street	E8668
2023-293	321	11/08/2023	Reviewed	1141 Mission ST	E8668
2023-295	321	11/11/2023	Reviewed	972 K ST	8600, P8651
2023-299	324	11/17/2023	Reviewed	1150 Mission ST	P8651
2023-301	520	11/18/2023	Reviewed	1501 K ST	P8651
2023-302	321	11/21/2023	Reviewed	1355 Mission ST	E8668
2023-303	321	11/23/2023	Reviewed	1372 K ST	E8668, SMF 1
2023-304	321	11/24/2023	Reviewed	1470 Mission ST	8600, P8651
2023-305	321	11/24/2023	Reviewed	14250 Power RD	E8668
2023-307	321	11/28/2023	Reviewed	1355 Mission ST	E8668
2023-308	321	11/28/2023	Reviewed	1617 Mission ST	E8668
CSD - CSD Limits Incidents: 11					
Zone: PSHH - Peoples Self Help Housing					
2023-306	321	11/27/2023	Reviewed	963 Makewe AVE	E8668, SMF 1
PSHH - Peoples Self Help Housing Incidents: 1					
Zone: Ter - San Lawerance Terrace					
2023-292	321	11/08/2023	Reviewed	9850 N River RD	E8668
Ter - San Lawerance Terrace Incidents: 1					

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



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Doc Id: 1675

Page # 1 of 2

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



San Miguel Fire Department

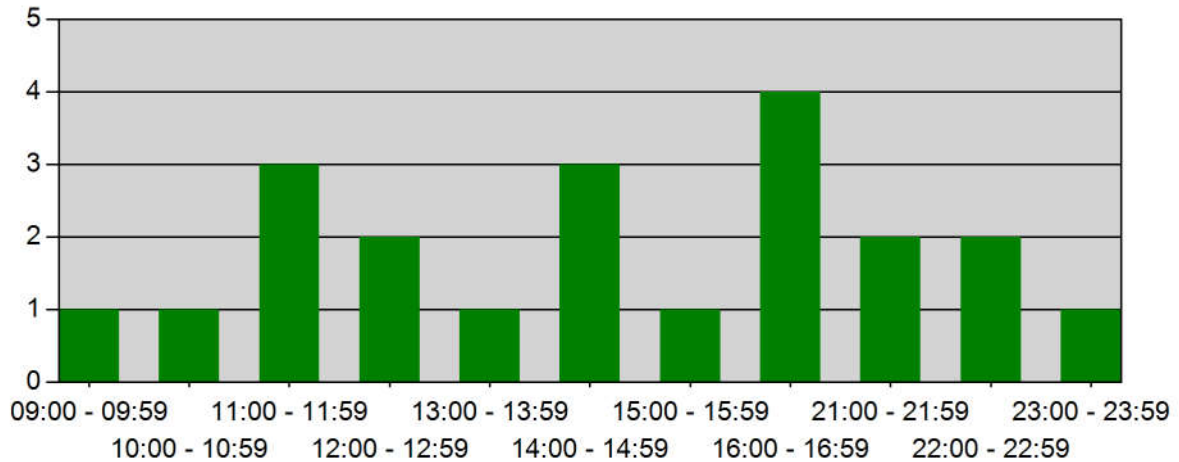
San Miguel, CA

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Incidents by Hour for Zone for Date Range

Zone: All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



TIME	COUNT
09:00 - 09:59	1
10:00 - 10:59	1
11:00 - 11:59	3
12:00 - 12:59	2
13:00 - 13:59	1
14:00 - 14:59	3
15:00 - 15:59	1
16:00 - 16:59	4
21:00 - 21:59	2
22:00 - 22:59	2
23:00 - 23:59	1

Only REVIEWED incidents included



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Doc Id: 9

Page # 1 of 1

San Miguel Fire Department

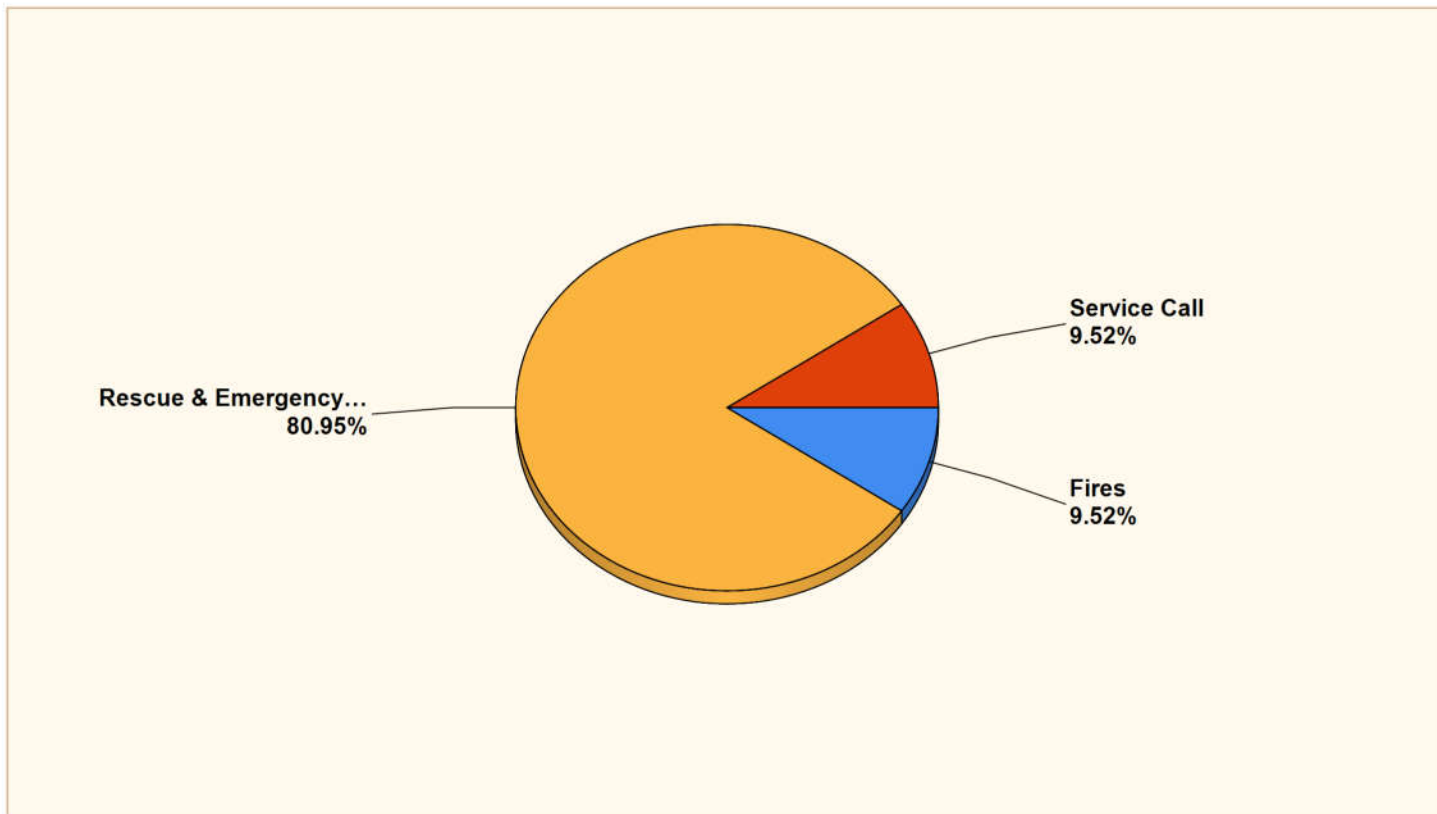
San Miguel, CA

This report was generated on 12/6/2023 9:41:02 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 11/01/2023 | End Date: 11/30/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	2	9.52%
Rescue & Emergency Medical Service	17	80.95%
Service Call	2	9.52%
TOTAL	21	100%

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



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
142 - Brush or brush-and-grass mixture fire	1	4.76%
143 - Grass fire	1	4.76%
321 - EMS call, excluding vehicle accident with injury	15	71.43%
324 - Motor vehicle accident with no injuries.	2	9.52%
510 - Person in distress, other	1	4.76%
520 - Water problem, other	1	4.76%
TOTAL INCIDENTS:	21	100%

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



**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.3

SUBJECT: Authorize a Cost Recovery Agreement between Fire Recovery USA, LLC and the San Miguel Fire Department - RESOLUTION 2023-45 Tabled from September 28th Board Meeting and again at the November 16th Board Meeting (Recommend review and approve)

SUGGESTED ACTION: Approve Resolution 2023-45 authorizing the Fire Chief to enter into an Agreement between Fire Recovery USA, LLC and the San Miguel Fire Department for cost recovery services.

DISCUSSION:

Fire Recovery USA, LLC provides cost recovery services at no charge to the San Miguel Fire Department unless the Department fails to meet the minimum of 6 billable incidents annually. The annual fee for not meeting the 6 billable incident minimum is \$250.00.

Fire Recovery USA, LLC collects a fee of 22% of any cost recovered via their services and there is a \$500.00 startup fee.

An example of potential cost recovery submittal has been provided.

FISCAL IMPACT:

Approval of this resolution will have a positive impact on the Fire Departments Operational budget and or Operational Reserve.

PREPARED BY: Scott Young

SERVICES AGREEMENT

This Services Agreement (“Agreement”) is made effective as of **November 16**, 2023 (“Effective Date”), by and between **FIRE RECOVERY USA, LLC**, a California limited liability company (“Company”), and **San Miguel Community Services District** (“Client”). The Company and Client are referred to herein individually as a “party” and collectively as the “parties.”

RECITALS

WHEREAS, Company engages in the business of performing billing services (“Company Services”) for United States Fire Departments in connection with the motor vehicle incidents and other emergency incidents at which the Client provides emergency services: and

WHEREAS, Client seeks the services of Company to assist with the billing for services that Client provides in connection with motor vehicle incidents and other emergency incidents; and

WHEREAS, Company and Client desire to enter into this Agreement to memorialize their agreements regarding the Company Services to be provided to Client.

NOW, THEREFORE, in consideration of the mutual representations, warranties and covenants set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Company and Client agree as follows:

ARTICLE 1 ENGAGEMENT

1.1. Engagement: Client hereby engages Company to provide the Company Services described in Article 4 herein, and Client hereby accepts such engagement, all on the terms and conditions set forth herein. Company will determine the method, detail and means of performing the services detailed below.

ARTICLE 2 REPRESENTATIONS AND WARRANTIES

2.1. Representations and Warranties of Company: Company hereby represents and warrants to Client that, at all times during the term of this Agreement, Company is a limited liability company duly organized, validly existing and in good standing under the laws of the State of California.

2.2. Representations and Warranties of Client: Client hereby represents and warrants to Company that, at all times during the term of this Agreement, Client is, or Governs, or Contracts with an organized fire department established pursuant to the laws and ordinances of the state in which Client is located.

**ARTICLE 3
COMPANY STATUS AND QUALIFICATIONS**

3.1. Independent Contractor: Company enters into this Agreement, and will remain throughout the term of the Agreement, as an independent contractor. Company agrees that it will not become an employee, partner, agent or principal of Client while this Agreement is in effect.

3.2. Payment of Income Taxes: Company is responsible for paying when due all income taxes, including estimated taxes, incurred as a result of the compensation paid by Client to Company for services rendered under this Agreement. On request, Company will provide Client with proof of timely payment. Company agrees to indemnify Client for any claims, costs, losses, fees, penalties, interest, or damages suffered by Client resulting from Company's failure to comply with this provision.

3.3. Use of Employees or Subcontractors: Company may, at Company's own expense, use any employees or subcontractors as Company deems necessary to perform the services required of Company by this Agreement. Client may not control, direct, or supervise Company's employees or subcontractors in the performance of those services.

3.4. Qualifications: Company represents that it is qualified and has the skills necessary to perform the services under this Agreement in a competent and professional manner, without the advice or direction of Client.

3.5. Ownership Interest: Company will have no ownership interest in Client.

3.6. No Benefit Contributions: Company shall have no obligation under this Agreement to compensate or pay applicable taxes or provide employee benefits of any kind to any person employed or retained by Client.

3.7. Attorney-in-Fact: Client appoints Company as Client's attorney-in-fact for the following purposes:

- (a) Billing and Collections: To bill and collect ("Collections") all revenue earned by and due to Client, in connection with Client's provision of emergency services provided/rendered at the sites of motor vehicle incidents and other emergency incidents, and to receive all Collections on Client's behalf and to sue for and give satisfaction for monies due on account and to withdraw any claims, suits, or proceedings pertaining to or arising out of Company's or Client's right to collect such amounts; and
- (b) Endorsement: To take possession of and endorse in Client's name any notes, checks, money orders, and any other instruments received as Collections.

**ARTICLE 4
GENERAL RESPONSIBILITIES OF COMPANY**

4.1. Minimum Amount of Service: Company agrees to devote as much time and attention to the performance of the Company Services under this Agreement as may be, in Company's sole discretion, required to accomplish the tasks described herein to accomplish the results for which the Company is responsible under this Agreement.

4.2. Company Services: Company agrees to perform the Company Services as set forth in the “List of Company Services” attached hereto as Schedule “A” and incorporated herein by reference; including those additional services requested by Client and accepted in writing by the Company during the term of this Agreement.

4.3. Non-Exclusive Relationship: Company may represent, perform services for, and contract with as many additional clients, persons, or companies as Company, in Company’s sole discretion, sees fit.

4.4. Time and Place of Performing Work: Company may perform the services under this Agreement at any suitable time and location Company chooses.

4.5. Materials and Equipment: Company will supply all materials and equipment required to perform the services under this Agreement.

4.6. Workers’ Compensation: Company agrees to provide workers’ compensation insurance for Company and Company’s employees and agents and agrees to hold harmless and indemnify Client for any and all claims arising out of any injury, disability, or death of any of Company’s employees or agents.

4.7. Assignment: Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Company without the prior written consent of Client, which consent shall not be unreasonably withheld.

ARTICLE 5 COMPENSATION OF COMPANY

5.1. Compensation for Company Services: All Company Services provided pursuant to this Agreement will be provided in accordance with the terms, including compensation amounts and schedule of remittance, set forth in the “List of Company Services,” attached hereto as Schedule A.

5.2. The provisions of Article 11 of this Agreement will govern any dispute associated with compensation.

ARTICLE 6 OBLIGATIONS OF CLIENT

6.1. Cooperation of Client: The Client agrees to comply with all reasonable requests of Company and provide access to all documents reasonably necessary to the performance of Company’s duties under this Agreement. The Client shall be responsible for initially insuring, and continuing to review, local and state laws in the Client’s jurisdiction to assure adequate legal authority for Company to engage in the Services described herein on behalf of Client.

6.2. Assignment: Once a run is assigned to Company for processing, Company will pursue collection until all efforts have been exhausted. While Company is pursuing payment on a claim Client is precluded from assigning any duties or obligations under this Agreement to any other party, without the written consent of Company. Client may not negotiate a settlement of a run Company is processing without Company's written consent to the terms of the settlement and compensation due to Company for processing the run. Once Company has determined a run is not collectible it will either be archived and closed or sent to a collection agency (only if Client chooses to do so). Sending an account to collection incurs additional fees to Client. If payment is received from a collection agency, the amount received will be posted to Client's account by Company. Company will reimburse Client at the rate set forth in Schedule A, List of Company Services for that particular run, minus any additional fees from the collection agency.

ARTICLE 7 CLIENT AUTHORIZATION

7.1. Authorization: Notwithstanding other provisions of this Agreement, Company shall obtain authorization from Client prior to performing any of the following:

- (a) The sale conveyance, transfer, pledge exchange, assignment, hypothecation, or encumbrance of Client's interest in any sums owed to Client; and
- (b) All other limitations as stated by the terms of this Agreement.

ARTICLE 8 TERMINATION OF AGREEMENT

8.1. Termination on Notice: Notwithstanding any other provision of this Agreement, either party may terminate this Agreement at any time by giving thirty days (30) written notice to the other party. Unless earlier terminated as set forth below, this Agreement shall be effective as of the date first set out above and shall continue for a period of one (1) year thereafter. This Agreement shall automatically renew for successive one (1) year periods, unless either party provides written notification to the other party of its decision not to renew this Agreement. Any runs submitted for processing to Company prior to the date of the notice of termination will continue to be processed under the terms of the List of Company Services set forth in this Agreement.

8.2. Termination on Occurrence of Stated Events: This Agreement will terminate automatically on the occurrence of any of the following events;

- (a) Bankruptcy or insolvency of either party;
- (b) The assignment of this Agreement by either party without the consent of the other party; the parties agree that neither party will unreasonably withhold consent to such an assignment.

8.3. Termination for Default: If either party defaults in the performance of this Agreement or materially breaches any of its provisions, the non-breaching party may terminate this Agreement by giving written notification to the breaching party. Termination will take effect immediately on receipt of notice by the breaching party or five days (5) after mailing of notice, whichever occurs first. For the purposes of this paragraph, material breach of this Agreement includes, but is not limited to, the following:

- (a) Company's failure to complete the services specified in the Description of Services;
- (b) Client's material breach of any representation, warranty or agreement contained in this Agreement;
- (c) Company's material breach of any representation, warranty or agreement contained in this Agreement;
- (d) If the Fire Department does not maintain a minimum of 6 billable runs per year, the Fire Department will be subject to a minimum account service fee of \$250 annually or termination of the account.

ARTICLE 9 PROPRIETARY RIGHTS

9.1. Confidential Information: Any written, printed, graphic, or electronically or magnetically recorded information furnished by Client for Company's use are the sole property of Client. This proprietary information includes, but is not limited to, customer requirements, customer lists, marketing information, and information concerning the Client's employees, products, services, prices, operations, and subsidiaries. Company will keep this confidential information in the strictest confidence, and will not disclose it by any means to any person except with the Client's approval, and only to the extent necessary to perform the services under this Agreement. This prohibition also applies to Company's employees, agents, and subcontractors. On termination of this Agreement, Company will return any confidential information in Company's possession to Client.

9.2. Confidential Information: Any written, printed, graphic, electronically or magnetically recorded information, computer-based hardware, software, applications, software scripts, or software links furnished by Company for Client's use are the sole property of Company. This proprietary information includes, but is not limited to, customer requirements, customer lists, marketing information, and information concerning the Company's employees, products, services, prices, operations, and subsidiaries. Client will keep this confidential information in the strictest confidence, and will not disclose it by any means to any person except with the Company's approval, and only to the extent necessary to perform the services under this Agreement. This prohibition also applies to Client's employees, agents, and subcontractors. On termination of this Agreement, Client will return any confidential information in Client's possession to Company.

ARTICLE 10 INDEMNIFICATION

10.1. Indemnification: To the extent permitted by applicable law, the Company will indemnify and hold the Client harmless from and against any and all loss, damage, liability, claims and/or injury resulting from all willful misconduct or negligent actions performed by the Company, or its agents on the Company's behalf, in connection with this Agreement. However, this indemnification shall not apply with respect to any legal cause, action or consequential liability or losses as a result from inaccurate or incomplete information or unfounded or unreasonable submissions furnished to the Company by the Client nor shall it apply to any act, omission or negligence of the Client.

**ARTICLE 11
GENERAL PROVISIONS**

11.1. Governing Law: This Agreement shall be governed in all respects by the laws of the State of California, without giving effect to any choice or conflict of law provision or rule (whether of the State of California or any other jurisdiction that would cause the application of the laws of any jurisdiction other than the State of California).

11.2. Entire Agreement: This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter contained in it and supersedes all prior and contemporaneous agreements, representations, and understanding of the parties.

11.3. Successors and Assigns: Except as otherwise provided herein, the provisions hereof shall inure to the benefit of, and be binding upon, the successors, assigns, heirs, executors and administrators of the parties hereto. No party may assign any of its rights or obligations hereunder without the express written consent of the other party hereto, which consent may not be unreasonably withheld; provided, however, any party may assign any and all of its rights and interests hereunder to one or more of its affiliates and designate one or more of its affiliates to perform its obligations hereunder; provided, however, that such party remains liable for full and total performance of its obligations hereunder.

11.4. Notices: Any notices authorized to be given hereunder shall be in writing and deemed given, if delivered personally or by overnight courier, on the date of delivery, if a Business Day, or if not a business day, on the first Business Day following delivery, or if mailed, three days after mailing by registered or certified mail, return receipt requested, and in each case, addressed, as follows:

If to the Company to:

Fire Recovery USA, LLC
2271 Lava Ridge Court, Suite 120
Roseville CA 95661
Attention: Craig Nagler

with a copy to:

The Watkins Firm, APC
9915 Mira Mesa Boulevard, Suite 130
San Diego, CA 92131
Attention: Chris Popov, Esq.

If to Client to:

San Miguel Community Services District
1150 Mission St.
San Miguel, CA 93451

with a copy to:

White Brenner LLP
1414 K Street, 3rd Floor
Sacramento, CA 95814
Attention: Douglas L. White, Esq.

Or, if delivered by telecopy, on a Business Day before 4:00 PM local time of addressee, on transmission confirmed electronically, or if at any other time or day on the first Business Day succeeding transmission confirmed electronically, to the facsimile numbers provided above, or to such other address or telecopy number as any party shall specify to the other, pursuant to the foregoing notice provisions. When used in this Agreement, the term "Business Day" shall mean a day other than a Saturday, Sunday or a Federal Holiday.

11.5. Waiver; Amendments: This Agreement sets forth the entire agreement of the parties respecting the subject matter hereof, (ii) supersede any prior and contemporaneous

understandings, agreements, or representations by or among the parties, written or oral, to the extent they related in any way to the subject matter hereof, and (iii) may not be amended orally, and no right or obligation of any party may be altered, except as expressly set forth in a writing signed by such party.

11.6. Counterparts: This Agreement may be signed in several counterparts.

11.7. Expenses: Each party shall bear its own expenses incurred with respect to the preparation of this Agreement and the consummation of the transactions contemplated hereby.

11.8. Arbitration:

(a) If at any time there shall be a dispute arising out of or relating to any provision of this Agreement, any Transaction Document or any agreement contemplated hereby or thereby, such dispute shall be submitted for binding and final determination by arbitration in accordance with the regulations then obtaining of the American Arbitration Association. Judgment upon the award rendered by the arbitrator(s) resulting from such arbitration shall be in writing, and shall be final and binding upon all involved parties. The site of any arbitration shall be at a site agreed to by the parties and the arbitration decision can be enforced in a "court of competent jurisdiction".

(b) This arbitration clause shall survive the termination of this Agreement, any Transaction Document and any agreement contemplated hereby or thereby.

11.9. Waiver of Jury Trial; Exemplary Damages: THE PARTIES HERETO HEREBY WAIVE THEIR RIGHTS TO TRIAL BY JURY WITH RESPECT TO ANY DISPUTE ARISING UNDER THIS AGREEMENT OR ANY TRANSACTION DOCUMENT. NO PARTY SHALL BE AWARDED PUNITIVE OR OTHER EXEMPLARY DAMAGES RESPECTING ANY DISPUTE ARISING UNDER THIS AGREEMENT OR ANY TRANSACTION DOCUMENT CONTEMPLATED HEREBY.

11.10 Cooperative Purchases: This Agreement may be used by other government agencies. Company has agreed to offer similar services to other agencies under the same or similar terms and conditions as stated herein except that the revenue share percentage (Compensation) may be negotiated between the Company and other agencies based on the specific revenue expectations, agency reimbursed costs, and other agency requirements. The City/County/or Client/Protection District will in no way whatsoever incur any liability in relation to specifications, delivery, payment, or any other aspect of purchase by other agencies.

Signatures on following page:

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above.

COMPANY:

FIRE RECOVERY USA, LLC.
a California limited liability company

Signature: _____

Name: M. Craig Nagler

Title: Manager

CLIENT:

SAN MIGUEL COMMUNITY SERVICES DISTRICT

Signature: _____

Name (printed): Scott Young

Title: Fire Chief

SCHEDULE A

LIST OF COMPANY SERVICES

1. Company agrees to bill the responsible party on the Client's behalf for services provided/rendered during motor vehicle incidents and other emergency incidents. The Mitigation Rates lists in Exhibit A will increase by 7.1% annually or based on the annual percentage increase in the Consumer Price Index (CPI), as developed by the Bureau of Labor Statistics of the U.S. Department of Labor, whichever is more. Rate adjustments will occur on the anniversary date of this ordinance/resolution to keep the fire department's cost recovery program in conformity with increasing operating expenses.
2. Company will provide, as a normal matter of business; entry of claims and submission to the responsible party, collections of monies deemed due to the Client, payments of the agreed upon percentage of said monies to Client, and reporting of progress.
3. Company agrees to bill to the best of its ability all claims provided to Company by the Client.
4. Company will not begin litigation against a person, entity, or insurance carrier without prior written approval by the Client.
5. Company agrees to reimburse Client a portion of the monies collected at a rate of 78% (seventy-eight percent) of the total monies collected on the Client's claims. Total monies collected will be net, after any credit card processing fees (charged at 4%) or any collection agency fees. If Client submits a claim to Company and later wants to cancel the claim, Client may be subject to a billing fee. If Client agrees to submit a claim to Company's collection agency and later wants to remove it from collection status, Client may be subject to a fee of up to 35% of the amount of the claim to compensate for efforts made to collect the claim.
6. Company agrees to pay these monies collected to the Client on a monthly basis, within seven (7) working days after the close and accounting of the monthly billing cycle.
7. Company agrees to make available reports via a password protected website to the Client which detail billable claims outstanding (which are claims submitted, but not yet completed) and claims completed in the prior billing cycle.
8. Company will not be responsible for, nor accept any liability for, any erroneous, invalid, or illegal procedure codes or claims submitted to Company by the Client on the Run Sheets.

EXHIBIT A

MITIGATION RATES

BASED ON PER HOUR

The mitigation rates below are average “billing levels”, and are typical for the incident responses listed, however, when a claim is submitted, it may be itemized and based on the actual services provided.

These rates are based on actual costs using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance). Labor rates include an average department’s actual burdened labor costs and not just a firefighter’s wage. These include wages, retirement, benefits, workers comp, etc.

MOTOR VEHICLE INCIDENTS

Level 1 - \$584.00

Provide hazardous materials assessment and scene stabilization. This will be the most common “billing level”. This occurs almost every time the fire department responds to an accident/incident.

Level 2 - \$667.00

Includes Level 1 services as well as clean up and material used (sorbents) for hazardous fluid clean up and disposal. We will bill at this level if the fire department has to clean up any gasoline or other automotive fluids that are spilled as a result of the accident/incident.

Level 3 – CAR FIRE - \$813.00

Provide scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, tip use, foam, structure protection, and clean up gasoline or other automotive fluids that are spilled as a result of the accident/incident.

ADD-ON SERVICES:

Extrication - \$1,757.00

Includes heavy rescue tools, ropes, airbags, cribbing etc. This charge will be added if the fire department has to free/remove anyone from the vehicle(s) using any equipment. We will not bill at this level if the patient is simply unconscious and fire department is able to open the door to access the patient. This level is to be billed only if equipment is deployed.

Creating a Landing Zone - \$537.00

Includes Air Care (multi-engine company response, mutual aid, helicopter). We will bill at this level any time a helicopter landing zone is created and/or is utilized to transport the patient(s).

Itemized Response: You have the option to bill each incident as an independent event with custom mitigation rates, for each incident using, itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus, per personnel, plus products and equipment used.

HAZMAT

Level 1 - \$943.00

Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, set-up and command.

Level 2 - \$3,369.00

Intermediate Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, set-up and command, Level A or B suit donning, breathing air and detection equipment. Set-up and removal of decon center.

Level 3 – \$7,953.00

Advanced Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, first responder set-up and command, Level A or B suit donning, breathing air and detection equipment and robot deployment. Set-up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene. Includes 3 hours of on scene time - **each additional hour @ \$381.00 per HAZMAT team.**

FIRES

Assignment - \$538.00 per hour, per engine / \$673.00 per hour, per truck

Includes:

- Scene Safety
- Investigation
- Fire / Hazard Control

This will be the most common “billing level”. This occurs almost every time the fire department responds to an incident.

OPTIONAL: A fire department has the option to bill each fire as an independent event with custom mitigation rates.

Itemized, per person, at various pay levels and for itemized products use.

ILLEGAL FIRES

Assignment - \$538.00 per hour, per engine / \$673.00 per hour, per truck

When a fire is started by any person or persons that requires a fire department response during a time or season when fires are regulated or controlled by local or state rules, provisions or ordinances because of pollution or fire danger concerns, such person or persons will be liable for the fire department response at a cost not to exceed the actual expenses incurred by the fire department to respond and contain the fire. Similarly, if a fire is started where permits are required for such a fire and the permit was not obtained and the fire department is required to

respond to contain the fire the responsible party will be liable for the response at a cost not to exceed the actual expenses incurred by the fire department. The actual expenses will include direct labor, equipment costs and any other costs that can be reasonably allocated to the cost of the response.

WATER INCIDENTS

Level 1

Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command, scene safety and investigation (including possible patient contact, hazard control). This will be the most common “billing level”. This occurs almost every time the fire department responds to a water incident.

Billed at \$538 plus \$66 per hour, per rescue person.

Level 2

Intermediate Response: Includes Level 1 services as well as clean up and material used (sorbents), minor hazardous clean up and disposal. We will bill at this level if the fire department has to clean up small amounts of gasoline or other fluids that are spilled as a result of the incident.

Billed at \$1,077 plus \$66 per hour, per rescue person.

Level 3

Advanced Response: Includes Level 1 and Level 2 services as well as D.A.R.T. activation, donning breathing apparatus and detection equipment. Set up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene.

Billed at \$2,665 plus \$66 per hour per rescue person, plus \$134 per hour per HAZMAT team member.

Level 4

Itemized Response: You have the option to bill each incident as an independent event with custom mitigation rates for each incident using itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized, per trained rescue person, plus rescue products used.

BACK COUNTRY OR SPECIAL RESCUE

Itemized Response: Each incident will be billed with custom mitigation rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus per hour, per trained rescue person per hour, plus rescue products used.

Minimum billed \$538 plus \$66 per hour, per rescue person. Additional rates of \$538 per hour per response vehicle and \$66 per hour per rescue person.

CHIEF RESPONSE

This includes the set-up of Command, and providing direction of the incident. This could include operations, safety, and administration of the incident.

Billed at \$337 per hour.

MISCELLANEOUS / ADDITIONAL TIME ON-SCENE**ADDITIONAL TIME ON-SCENE** (for all levels of service)

Engine billed at \$538 per hour.

Truck billed at \$673 per hour.

Miscellaneous equipment billed at \$404.

MITIGATION RATE NOTES

The mitigation rates above are average “billing levels” for one hour of service, and are typical for the incident responses listed, however, when a claim is submitted, it may be itemized and based on the actual services provided.

These average mitigation rates were determined by itemizing costs for a typical run (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (an average department’s “actual personnel expense” and not just a firefighter’s basic wage). The actual personnel expense includes costs such as wages, retirement, benefits, workers comp, insurance, etc.

RESOLUTION NO. 2023-45

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT ESTABLISHING AND IMPLEMENTING A PROGRAM TO CHARGE MITIGATION RATES FOR THE DEPLOYMENT OF EMERGENCY AND NON-EMERGENCY SERVICES BY THE SAN MIGUEL FIRE DEPARTMENT FOR SERVICES PROVIDED/RENDERED BY/FOR THE SAN MIGUEL COMMUNITY SERVICES DISTRICT.

WHEREAS, San Miguel Community Services District (“District”) does not currently have established fee charges for cost recovery services provided by the District Fire Department, such as (“mitigation rates”); and

WHEREAS, the emergency services response activity to incidents continues to increase each year, creating additional demands on all operational aspects of the fire department services; and

WHEREAS, the fire department has investigated different methods to maintain a high level of quality of emergency and non-emergency service capability throughout times of constantly increasing service demands, where maintaining an effective response by the fire department decreases the costs of incidents to insurance carriers, businesses, and individuals through timely and effective management of emergency situations, saving lives and reducing property and environmental damage; and

WHEREAS, the Board of the San Miguel Community Services District desires to implement a fair and equitable procedure by which to collect said mitigation rates and shall establish a billing system in accordance with applicable laws, regulations and guidelines.

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

1. The San Miguel Community Services District shall initiate mitigation rates for the delivery of emergency and non-emergency services by the fire department for personnel, supplies and equipment to the scene of emergency and non-emergency incidents as listed in “EXHIBIT A”. The mitigation rates shall be based on actual costs of the services and that which is usual, customary and reasonable (UCR) as shown in “EXHIBIT A”, which may include any services, personnel, supplies, and equipment and with baselines established by addendum to this document.
2. A claim shall be filed to the responsible party(s) through their insurance carrier. In some circumstances, the responsible party(s) will be billed directly.

3. The fire department's Board may make rules or regulations and from time to time may amend, revoke, or add rules and regulations, not consistent with this Section, as they may deem necessary or expedient in respect to billing for these mitigation rates or the collection thereof.
4. It is found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in open meetings of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal actions were in accordance with all legal requirements, and the Codified Resolutions of the Board.
5. This resolution shall take effect at the date of adoption.
6. The Mitigation Rates lists in Exhibit A will increase by 7.1% annually or based on the annual percentage increase in the Consumer Price Index (CPI), as developed by the Bureau of Labor Statistics of the U.S. Department of Labor, whichever is more. Rate adjustments will occur on the anniversary date of this ordinance/resolution to keep the fire department's cost recovery program in conformity with increasing operating expenses.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this 16th day of November 2023.

Scott Young, Fire Chief

Rod Smiley, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Tamara Parent Board Clerk

Douglas L. White, District General Counsel

Department
Albany Fire Department
Albion-Little River Fire Protection District
Alturas Rural Fire Protection District
Anderson Fire Protection District
Arbuckle-College City Fire Protection District
Arcata Fire Protection District
Aromas Tri-County Fire Protection District
Atwater City Fire Department
Bishop Fire Department
Blue Lake Fire Protection District
Bridgeport Fire Protection District
Burbank Paradise Fire District
Carpinteria Summerland Fire Protection District
City of Beverly Hills Fire Department
City of Crescent City Fire Department
City of La Mesa Fire Department
City of Morgan Hill (CAL FIRE)
City of Murrieta Fire and Rescue
City of Oxnard Fire Department
City of Pasadena Fire Department
City of Selma Fire Department
City of South Lake Tahoe Fire Department
City of Willows Fire Department
Collegeville Rural Fire Department
Cordelia Fire Protection District
Dorris Volunteer Fire Department
Downriver Fire Company
Doyle Fire Protection District
Dummy Department 2
Dunnigan Fire Protection District
El Cajon Fire Department
El Dorado County Fire District
Escalon Consolidated Fire District
Farmington Rural County FPD
Fortuna Fire Protection District
French Camp McKinley Fire District
Gasquet Fire Department
Georgetown Fire Protection District
Gonzales Fire Department
Hemet Fire Department
Hopland Fire Protection District
Hughson Fire Protection District
Humboldt Fire Authority
Hyampom Community Services District
Kanawha Fire Protection District

Kelseyville Fire Protection District
Kingsburg Fire Department
Kirkwood Volunteer Fire Department
La Verne Fire Department
Lake County Fire Protection District
Leggett Valley Fire Protection District
Linden-Peters Rural County Fire Protection District
Little Lake Fire Protection District
Lompoc Fire Department
Long Valley Fire Protection District
Manteca Fire Department
Marysville Fire Department
Menlo Park Fire Protection District
Modesto Fire Department
Mokelumne Hill Fire Protection District
Mokelumne Rural Fire District
Montebello Fire Department
Monterey County Regional Fire District
Montezuma Fire Protection District
Morongo Valley Fire Department
National City Fire Department
Nevada County Consolidated Fire District
Newcastle Fire Protection District
North County Fire Protection District
North County Fire Protection District of Monterey County
Oakdale Rural Fire Protection District
Palm Springs Fire Department
Penn Valley Fire Protection District
Penryn Fire Protection District
Piercy Fire Protection District
Pioneer Fire Protection District
Placer Hills Fire Protection District
Redondo Beach Fire Department
Redwood Coast Fire Protection District
Redwood Valley Calpella Fire District
Ripon Fire District
River Delta Fire District
Rodeo Hercules Fire Protection District
Salida Fire Protection District
San Diego Fire and Rescue #FD1
San Miguel Community Services District Fire Department
Santee Fire Department
Sierra Valley Fire District
South Coast Fire Protection District
South Placer Fire District
Southern Trinity Volunteer Fire Department
Stanislaus Consolidated Fire Protection District

Sutter County Fire Department
TEST
Thornton Rural Fire Protection District
Timber Cove Fire Protection Distrct
Turlock Rural Fire Department
Valley Center Fire Protection District
Ventura City Fire Department
Ventura City Fire Department Defensible Space Program
Waterloo Morada Rural County Fire Protection District
West Covina Fire Department
West Plainfield Fire Department
West Stanislaus Fire Protection District
Willow Oak Fire Protection District
Winterhaven Fire Protection District
Woodbridge Fire Protection District
ZCO_FIRE & RESCUE Department #2















**San Miguel Fire
Department**
Station: **ST1**

Location: N Highway 101 HWY San Miguel CA 93451	Incident Type: 324 - Motor vehicle accident with no injuries.
Lat/Long: N 35° 45' 11.77" W 120° 41' 33.04"	EMSID: S40-51109 FDID: 40065 Incident #: 2023-288 Exposure ID: 76548552 Incident Date: 10/31/2023 Dispatch Run #: 01067
Zone: CSD - CSD Limits Location Type: 1 - Street address	

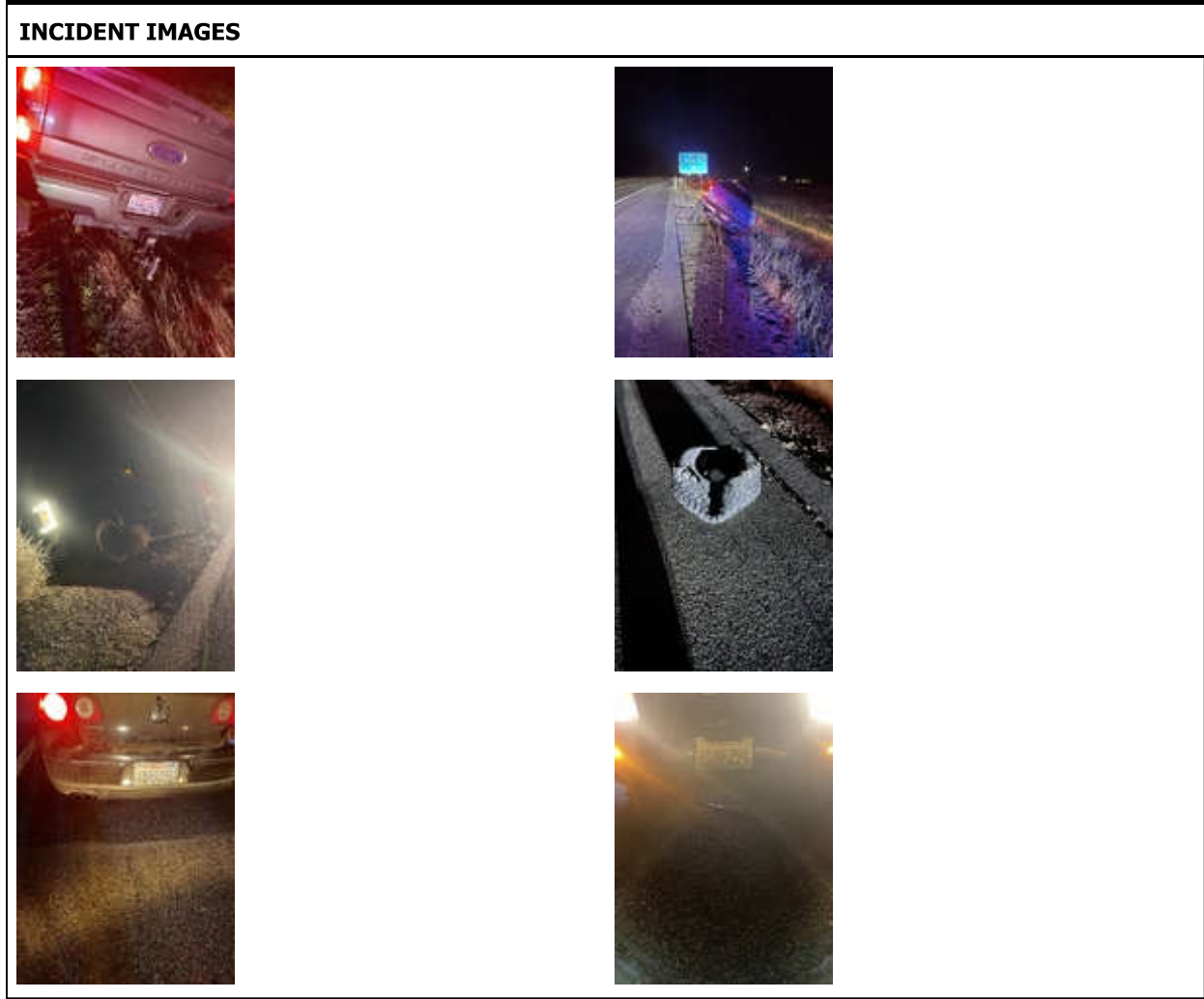
Report Completed by:	Reese , Caden J	ID: 8670	Date: 11/09/2023
Report Reviewed by:	Young , Scott P	ID: 8600	Date: 11/28/2023
Report Printed by:	Young, Scott P	ID: 8600	Date: 11/28/2023 Time: 14:29

Aid Given or Received:	None	Primary action taken:	21 - Search
Total # of apparatus on call:	1	Total # of personnel on call:	2

Neighboring Agencies
Agency Name: CHP Temepelton Agency ID: CHP Tel Agency Type: Law
Agency Name: San Luis Obispo Sheriff Agency ID: SLO SO Agency Type: Law

NARRATIVE (1)
Narrative Title: C8600 Narrative Author: Young, Scott Narrative Date: 11/28/2023 14:27:52 Narrative Apparatus ID: 8600 Narrative: On 10/31/2023 at 2251 San Miguel Fire was dispatched reported vehicle accident located on Northbound Highway 101 at the 10th Street offramp. Upon arrival C8600 established Highway IC and found a dark colored Ford pickup CA Lic #15945X2 over the side of the right shoulder. The vehicle was missing the right front tire and the driver had fled the scene. Upon further investigation it was determined that the Ford pickup had struck the guardrail South of its final location. Additionally a 2nd vehicle was involved. A dark colored VW Passat CA lic #6DAR294 had struck and ran over the ejected tire from the Ford pickup causing the vehicle to suddenly stop according to the driver. The VW Passat sustained damage to the front end, engine compartment, and undercarriage. The driver of the VW Passat was uninjured and refused a medical evaluation or treatment. Upon arrival for the towing agency the scene turned over to SO and CHP.

APPARATUS	
Unit	8600
Type:	Mobile command post
Use:	Other
Response Mode:	Lights and Sirens
# of People	2
Alarm	10 /31/2023 23:51:00
Dispatched	10 /31/2023 23:51:00
Enroute	10 /31/2023 23:53:00
Arrived	10 /31/2023 23:56:00
Cancelled	-- / -- / -- -- : -- : --
Cleared Scene	11 /01/2023 00:10:00
In Quarters	-- / -- / -- -- : -- : --
In Service	11 /01/2023 00:30:00
Number Of People not on apparatus: 0	



PERSONNEL ON CALL			
Name	Personnel Rank	Role(s)	Apparatus
Reese, Caden J	Recruit		8600
Young, Scott P	Chief		8600

Member Making Report (Recruit Caden J Reese): _____

Incident Reviewer (Chief Scott P Young): Scott Young

!PLEASE RETURN THIS PORTION WITH REQUEST!

Account No. 31405

GEICO-CA

EM

Questions? Contact Metro's CALIFORNIA DEPARTMENT

Please Reply To:
 Metropolitan Reporting Bureau
 Box 926, William Penn Annex
 Philadelphia, PA 19105-0926
 Phone: (800) 245-6686
 Fax No: (800) 343-9047
 www.metroreporting.com
 Email: report@metroreporting.com

WE REPRESENT Geico 003
 As agent for the above insurance company
 THIS REQUEST IS FOR INSURANCE PURPOSES ONLY

Request for a(n) AUTO THEFT Report. Please return this form with report.

REPORT NUMBER : 1638973446

INSURED : ~~XXXXXXXXXX~~

DATE OF LOSS : 10/31/23 11:10 A

LOCATION : HWY 101 AND 10TH STREET
 SAN MIGUEL CA

DRIVER :
 OTHER DRIVER :

DOB:

CLAIM NUMBER : ~~XXXXXXXXXX~~

DOB:

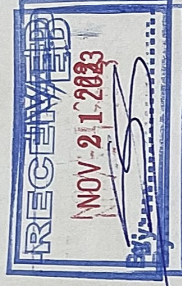
VEHICLE YEAR : 19
 MAKE/MODEL : FORD

DRIVER LICENSE# :
 VIN# : 1FT7W2BT8KEG44674

STATE :

PLATE/TAG# :

POLICE DEPARTMENT: SAN MIGUEL FIRE PROTECTION
 BARRACKS/PCT.# :
 DESCRIPTION :



!PLEASE RETURN THE BOTTOM PORTION WITH REQUEST!

- Unable to Locate Report With Information Given
- Loss Location Not In Our Jurisdiction. Try: _____
- Log Entry Only, No Report Written. Please attach call sheet.
- Not Releasable Not Ready Reason: _____

[] If there is a charge for this service, please enclose your bill with the report and our check will be issued promptly. 318 CA00002201



3332219061

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.4

SUBJECT: Authorize the General Manager to enter into a contract with Water System Consultants for updating the District hydraulic water model and performing an alternatives analysis for the SLT Booster pump station, and approve related budget adjustment - RESOLUTION 2023-55 (Recommend review and approve)

SUGGESTED ACTION: Approve RESOLUTION 2023-55 authorizing a budget adjustment to update the District hydraulic water model and authorize the General Manager to enter into a contract with Water System Consultants to prepare an alternatives analysis for the SLT Booster pump station.

DISCUSSION:

In 2018 a water and wastewater models were started, with the water model being completed. Due to changes in District engineers the wastewater model was not completed and final revisions to the water model were not made. The water hydraulic model is essential in accurately determining flows throughout the system and impacts of changes on those flows from operational and infrastructure changes.

The models are also used to simulate projected flows on the system for new developments, in order to determine changes to the systems in order to accommodate the development. Without an accurate model the District isn't able to determine the impacts from development and will be paying the cost for improvements that should have been born by development. This is especially crucial with larger developments and developments that are in more remote parts of the District requiring additional infrastructure to reach them.

In addition to updating the models, an alternatives analysis needs to be completed as part of the grant that was applied for to design a booster station and replacement SLT Tank. The alternatives analysis may be reimbursable under the grant, and is necessary to move forward with the design work under the grant.

The alternatives analysis would be completed after the hydraulic model is updated and completed. This will allow the District to utilize the most accurate modeling to perform the analysis.

This project will be performed in two phases:

The first phase is the hydraulic model; Data collection, Model update and demand allocation, model calibration and documentation.

The second phase is the alternative evaluation; model pump station alternatives, alternative cost evaluations, booster pump station analysis technical memorandum.

FISCAL IMPACT:

Approval of this resolution will encumber \$38,210 of Water capital funds through the following budget adjustments.

Increase expense budget 50-326 Professional Services Engineering in an amount of \$27,310

Increase expense budget 50-961 SLT Tank and Booster pump project in an amount of \$10,900

RESOLUTION NO. 2023-55

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISTRICT
GENERAL MANAGER TO ENTER INTO A CONTRACT WITH WATER SYSTEM
CONSULTANTS FOR HYDRAULIC MODEL UPDATE AND BOOSTER PUMP STATION
ALTERNATIVES EVALUATION.**

WHEREAS, the San Miguel Community Services District (“District”) operates and maintains the water production and distribution system within the community; and

WHEREAS, the District is pursuing a grant for water system improvements, including a replacement water tank and booster pump station for the San Lawrence Terrace (SLT) for which an accurate water model and booster pump alternatives evaluation will be required; and

WHEREAS, an accurate water model is essential for evaluating the efficiency of infrastructure and assessing future improvement needs, and since the last model was updated in 2018 it is necessary to update it to a usable platform; and

WHEREAS, in order to proceed with design of a replacement booster pump station for the SLT it is necessary to evaluate other reasonable alternatives.

NOW THEREFORE, BE IT RESOLVED, the Board does hereby resolve, determine, and order as follows:

1. The Board authorizes the District General Manager to enter into a professional services contract, in a form approved by the District General Counsel, with Water System Consultants for design services for the Hydraulic model update and Booster Pump Station alternative Evaluation in an amount of \$38,210.
2. The Board authorizes the following budget adjustments
 - a. Increase expense budget 50-326 Professional Services Engineering in an amount of \$27,310
 - b. Increase expense budget 50-961 SLT Tank and Booster pump project in an amount of \$10,900

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

AYES:
NOES:
ABSENT:
ABSTAINING:

the foregoing Resolution is hereby passed and adopted this 14th day of December 2023.

Kelly Dodds, General Manager

Rod Smiley, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Tamara Parent, Board Clerk

Douglas L. White, District General Counsel

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.5

SUBJECT: Authorize the District General Manager to enter into a contract with Avila and Associates Consulting Engineers Inc. to analysis of hydrology and hydraulic modeling related to the construction of percolation ponds in the Salinas River flood plain - RESOLUTION 2023-54 (Recommend review and approve)

SUGGESTED ACTION: Review and approve RESOLUTION 2023-54 authorizing the General Manager to enter into a contract, in a form approved by the General Counsel, with Avila Associates Consulting Engineers to perform necessary hydrology analysis and hydraulic modeling in relation to the Machado WWTF expansion in an amount of \$28,756 as well as approve a budget adjustment in the same amount to 40-587

DISCUSSION:

As part of the Machado WWTF expansion design and permitting it is necessary to determine the impact that building additional percolation ponds within the flood plain will have on the flood plain elevation in this area. It is expected that the construction of the percolation ponds will have minimal impact on the mean flood plain elevation through the Salinas River in the area of the WWTF. However, it is a requirement of the county to provide any impact, and if there is an impact, then this study will be needed to facilitate permitting with FEMA for impacts to the flood plain changes.

Avila and Associates Consulting Engineers will perform the required analysis which will be included in the overall design of the percolation beds and other features of the lower terrace of the WWTF if needed.

FISCAL IMPACT:

Approval will result in a professional services contract in the amount of \$28,756 from Wastewater (40) and a budget adjustment in the same amount to Wastewater- WWTF Final Design/Construction (40-587).

Additional costs will be incurred to account for staff and legal time as appropriate, as well as costs of other consultants who may interact with Avila Associates. These associated costs are expected to be minor and absorbed into existing contracts.

PREPARED BY: Kelly Dodds

RESOLUTION NO. 2023-54

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISTRICT
GENERAL MANAGER TO ENTER INTO A CONTRACT WITH AVILA ASSOCIATES
CONSULTING ENGINEERS FOR HYDROLOGY AND HYDRAULIC ANALYSIS OF THE
MACHADO WASTEWATER TREATMENT FACILITY PERCOLATION BEDS ON THE
SALINAS RIVER IN AN AMOUNT OF \$28,756.**

WHEREAS, the San Miguel Community Services District (“District”) operates and maintains the Machado Wastewater Treatment Facility for the community; and

WHEREAS, the District was is currently in process with design of the Machado Wastewater Treatment Facility which is in part in the 100 and 500 year flood plain; and

WHEREAS, the expansion of the Machado Wastewater Treatment Facility (at buildout) requires additional percolation bed space which, due to spatial constraints, is proposed to be located within the flood plain. The potential change in flood elevation requires analysis to determine negative impacts to the surrounding areas for mitigation and permitting, which Avila Associates will perform.

NOW THEREFORE, BE IT RESOLVED, the Board does hereby resolve, determine, and order as follows:

1. The Board authorizes the District Manager to enter into a professional services contract, in a form approved by the General Counsel, with Avila Associates Consulting Engineers for hydrology and hydraulic analysis of the Machado WWTF percolation beds at the Salinas River.
2. The Board directs the General Manager to execute a professional services contract with Avila Associates for this project.
3. The Board authorizes a budget adjustment to the FY 2023-24 Budget in the amount of \$28,756 to Wastewater fund object 40-587.

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

AYES:
NOES:
ABSENT:
ABSTAINING:

the foregoing Resolution is hereby passed and adopted this 14th day of December 2023.

Kelly Dodds, General Manager

Rod Smiley, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Tamara Parent, Board Clerk

Douglas L. White, District General Counsel

Board of Directors Staff Report

December 14, 2023

AGENDA ITEM: 10.6

SUBJECT: CONTINUATION OF DISCUSSION AND POTENTIAL ACTION REGARDING THE ADOPTION OF WATER RATES FROM SEPTEMBER 28TH 2023 BOARD MEETING

Pursuant to Article XIII (D) of the California Constitution that San Miguel Community Services District is continuing the discussion regarding the protest ballots submitted and will consider taking action to update the rate structure and increase its rates for water services.

SUGGESTED ACTION: Receive report from General Manager regarding protest verification and continue Board discussion and potential approval of water rate structure change and increase.

DISCUSSION:

New information requested at the November 16th 2023 Board Meeting;

- If the Fixed charge were to cover 100% of fixed costs, the Fixed fee would be \$83.51 and the Variable rate would be \$.50 per unit (748 gallons)
- Given that the District was able to save ~\$98,000 from the FY 22-23 budget, if that is factored into the five year rate calculation it wouldn't appreciably affect the first four years of the rate but could save ~\$.64 per service per month in the fifth year. (This is contingent on spending at or below the budgeted amount annually years 1-4. Baring any unforeseen expenditures)
- Attached is the November cash report for showing the reserves for all funds as of October 31st 2023.
 - Water Operational cash was \$400,666 as of October 31st 2023 compared to \$-\$178,500 October 31st 2018
 - Water Operational reserve was \$155,695 as of October 31st 2023 compared to \$53,249 October 31st 2018 (cash and investments)
 - Water Capital reserve was \$165,693 as of October 31st 2023 compared to \$56,657 October 31st 2018 (cash and investments)

Prior meeting information:

A Public Hearing was held on September 28th 2023 at which public testimony was heard, protests were received, and at the conclusion of receiving all public comment, the public hearing was closed. After the close of the public hearing the General Manager, in front of the Board and Public, counted the protests received. 538 protests were counted at the Board meeting and, following established procedure, Board President Smiley requested that the item be continued to the October 26th Board meeting in order for the protests to be verified prior to moving forward. A motion and second were received and the item was continued to the October 26th Board meeting.

As stated in the September 28th meeting, pursuant to Government Code section 53755 the threshold for a successful protest is 50% plus one of the existing property owners/ customers. This number is established as 453 protests.

Following the September 28th Board meeting, under the direction of the General Manager, the protests received were logged, inspected for the required information, per the notice supplied to customers and owners, and the provided information was verified against information available from San Miguel Community Service District water billing records as well as the County of San Luis Obispo Assessor records.

Protests were logged and classified into one of five categories: (1) accepted, (2) unable to verify, (3) incomplete, (4) duplicate, or (5) out of district.

Notifications mailed to customers and property owners required protests to contain the following information:

- a service address or Assessor Parcel Number (APN)
- customer or owner name
- statement that they oppose the water rate increase.
- signature of the customer or owner.

Category Descriptions:

Accepted –For a protest to be accepted, the required information must have been legible and able to be verified through District billing records or County of San Luis Obispo Assessor Records.

Unable to Verify – If a protest contained information that was not able to be verified through District or County records, or if the address or name were illegible, then it was marked as ‘*Unable to Verify.*’

Incomplete – If a protest was missing any of the required information, then the protest was marked as ‘*incomplete.*’

Duplicate – If multiple protests were received for the same service address or APN, then they were marked as ‘*duplicate.*’ Only one protest was accepted for each verified service address or APN.

Out of District – If a protest was received with a service address or APN which was outside the District water service area, then it was marked as ‘*out of district.*’

After all the protests were logged and categorized, they were reviewed, and verified by the General Manager. Of the original 538 protests, all were reviewed and the totals for the classification are as follows:

334 were classified as accepted

92 were classified as unable to verify

15 were classified as incomplete

83 were classified as duplicate

14 were classified as out of district

Additional information relating to 'unable to verify'.

- 12 of the “unable to verify” protests were ultimately covered by a protest submitted by the actual owner/customer. Most appear to be members of the same household (by family name) protesting in addition to the family-member owner.

Additional information relating to 'duplicates'

- 23 protests were true duplicates, meaning the same owner/customer submitted multiple protests. These do not appear to be instances where individual tenants protested in addition to the primary property owner/customer.
- 10 of the duplicates share a family name with the owner/customer who also submitted a validated protest. This could be categorized as “true duplicates” as well, as these do not appear to be

tenants.

At this time the Board should continue Board deliberation and determine whether the proposed rate structure and rates are appropriate and take one of the following proposed actions;

- Approve the proposed structure and rates as presented in the presented financial plan, with initial implementation on November 16th or later.
- Approve the proposed structure with a lesser rate increase than is presented in the financial plan, with initial implementation on November 16th or later.
- Deny the proposed structure and rate increase.

Background information from prior meetings.

During the June Board meeting several options were presented in order to provide adequate revenue for current and future district expenses necessary to continue to provide quality water to the District community. At that meeting the Board approved proceeding with 'Scenario 1' and starting the mandatory public hearing period as prescribed by Proposition 218.

Due to a clerical error, new notices were mailed extending the public hearing period from August 24th to September 28th 2023.

During the public hearing period staff spoke with numerous customers regarding the rates.

The proposed rate increase will increase revenues by 4.5% in the first year and increases of 5% are proposed for each of the other 4 years.

The proposed rate increase will also modify the rate structure, the existing structure includes five units of water in the fixed charge where as the proposed rate structure does not include any units in the fixed charge. The proposed structure will reduce the overall cost for users using less than 4 units of water compared to the current fixed charge.

The proposed structure and rates are attached.

CEQA does not apply to this rate setting per section 15273(a)(1), (3), and (4)

FISCAL IMPACT:

Net increase in water revenue if the increase is passed.

Does not increase expenses without further Board action.

If the increase is not passed the District could experience budget shortfalls due to underfunded costs related to water service.

If the increase is not passed the District will not be able meet its obligation under current grants and loans. Potentially hindering the District's ability to secure additional grants and loans.

PREPARED BY: Kelly Dodds

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 10/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10200 OPERATING CASH - PREMIER	373,717.80	455.73	5,199.44	0.00	40,548.56	338,824.41
10250 PAC PREMIER - PAYROLL	5,476.31	0.00	21,735.87	0.00	21,735.87	5,476.31
10340 PAC PREMIER OPERATIONAL	155,466.31	17,071.96	0.00	0.00	0.00	172,538.27
10350 PAC PREMIER - CAPITAL	280,144.40	37,099.61	0.00	0.00	5,157.56	312,086.45
10461 COMMUNITY BANK OF SANTA	146,289.11	0.00	0.00	0.00	3,415.00	142,874.11
Total Fund	961,093.93	54,627.30	26,935.31		70,856.99	971,799.55
30 STREET LIGHTING DEPARTMENT						
10200 OPERATING CASH - PREMIER	180,781.76	5,193.22	0.00	0.00	5,636.42	180,338.56
10250 PAC PREMIER - PAYROLL	81.94	0.00	1,368.25	0.00	1,368.25	81.94
10340 PAC PREMIER OPERATIONAL	60,605.81	7.66	0.00	0.00	0.00	60,613.47
10350 PAC PREMIER - CAPITAL	45,434.66	5.54	0.00	0.00	0.00	45,440.20
10459 CAMBRIDGE INV- LIGHT RESV	0.00	0.38	151,822.13	630.00	0.00	151,192.51
10460 CAMBRIDGE INV- LIGHT CAP	503,860.60	140.72	0.02	1,534.94	151,822.13	350,644.27
Total Fund	790,764.77	5,347.52	153,190.40	2,164.94	158,826.80	788,310.95
40 WASTEWATER DEPARTMENT						
10000 CASH DRAWER	150.00	0.00	0.00	0.00	0.00	150.00
10200 OPERATING CASH - PREMIER	1,361,990.19	122,032.90	1,111.02	247.33	200,534.84	1,284,351.94
10250 PAC PREMIER - PAYROLL	2,252.47	0.00	14,696.19	0.00	14,696.19	2,252.47
10260 PAC WESTERN BANK - LONG	201,723.41	51.40	0.00	0.00	0.00	201,774.81
10340 PAC PREMIER OPERATIONAL	331,142.25	41.86	0.00	0.00	0.00	331,184.11
10350 PAC PREMIER - CAPITAL	370,403.39	45.16	0.00	0.00	0.00	370,448.55
10457 CAMBRIDGE INV- WW CAPITAL	0.00	424.12	307,600.14	1,580.33	0.00	306,443.93
10458 CAMBRIDGE INV- WW LT MAINT	0.00	0.74	300,069.00	93.00	0.00	299,976.74
10460 CAMBRIDGE INV- LIGHT CAP	607,494.77	0.00	0.00	0.00	607,669.14	-174.37
Total Fund	2,875,156.48	122,596.18	623,476.35	1,920.66	822,900.17	2,796,408.18
50 WATER DEPARTMENT						
10000 CASH DRAWER	150.00	0.00	0.00	0.00	0.00	150.00
10150 Cash in SLO County	79,227.50	0.00	0.00	0.00	0.00	79,227.50
10200 OPERATING CASH - PREMIER	340,117.19	117,228.60	60.75	172.00	56,568.96	400,665.58
10250 PAC PREMIER - PAYROLL	1,980.47	0.00	28,979.45	0.00	28,979.45	1,980.47
10340 PAC PREMIER OPERATIONAL	155,675.01	19.68	0.00	0.00	0.00	155,694.69
10350 PAC PREMIER - CAPITAL	14,720.38	1.79	0.00	0.00	0.00	14,722.17
10400 HOB - USDA RESERVE	70,010.93	0.59	0.00	0.00	0.00	70,011.52
10456 CAMBRIDGE INV- W CAPITAL	0.00	0.38	151,532.63	562.50	0.00	150,970.51
10460 CAMBRIDGE INV- LIGHT CAP	151,873.69	0.00	0.00	0.00	151,532.63	341.06
Total Fund	813,755.17	117,251.04	180,572.83	734.50	237,081.04	873,763.50
60 SOLID WASTE DEPARTMENT						
10200 OPERATING CASH - PREMIER	45,408.19	4,516.86	0.00	0.00	1,927.19	47,997.86
10250 PAC PREMIER - PAYROLL	0.00	0.00	1,287.90	0.00	1,287.90	0.00
10340 PAC PREMIER OPERATIONAL	72,446.03	9.16	0.00	0.00	0.00	72,455.19
10350 PAC PREMIER - CAPITAL	22,915.19	2.79	0.00	0.00	0.00	22,917.98
Total Fund	140,769.41	4,528.81	1,287.90		3,215.09	143,371.03
71 PAYROLL CLEARING FUND						
10250 PAC PREMIER - PAYROLL	-794.99	0.00	68,067.66	68,067.66	0.00	-794.99
73 CLAIMS CLEARING FUND						

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 10/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10200 OPERATING CASH - PREMIER	33,981.60	0.00	235,934.66	218,104.11	0.00	51,812.15
10461 COMMUNITY BANK OF SANTA	0.00	0.00	3,415.00	3,415.00	0.00	0.00
Total Fund	33,981.60		239,349.66	221,519.11		51,812.15
Totals	5,614,726.37	304,350.85	1,292,880.11	294,406.87	1,292,880.09	5,624,670.37

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

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

RESOLUTION NO. 2023-40

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
SAM MIGUEL COMMUNITY SERVICES DISTRICT
ADOPTING NEW PROPERTY-RELATED FEES
FOR WATER SERVICE**

WHEREAS, San Miguel Community Services District ("District") provides water services to residents and businesses of the District; and

WHEREAS, a Water Rate Study, dated June 13 2023, prepared by Bartle Wells Associates ("Water Rate Study"), establishes various rates proposed therein, which the District Board of Directors ("Board") finds are reasonably related and proportional to the cost of providing water service to District customers; and

WHEREAS, in preparing the Water Rate Study , staff and Bartle Wells Associates recommended several alternatives that the District could adopt regarding the revised water rates, which the Board has reviewed; and

WHEREAS, at its June 22, 2023 regular meeting, the Board considered and approved the Water Rate Study and, at that same meeting, the Board instructed staff to set a public hearing pursuant to Article XIID, Section 6 of the California Constitution (a portion of "Proposition 218") with respect to the water rate increase described in the Water Rate Study; and

WHEREAS, on July 10, 2023 and August 4, 2023, notice of public hearing, including all information required by applicable law, was mailed to (i) the record owner of each parcel served by the District and (ii) any other person to whom the District customarily sends a bill for water service at the address shown on District records; and

WHEREAS, the Board finds that the revenues derived from the proposed rates, as provided in the notice, are in reasonable proportion for each customer to the funds required to continue District operations and water services; and

WHEREAS, under Proposition 218, the District shall not impose the proposed water rates if written, valid protests against the proposed rates are presented to the District for a majority of the affected parcels prior to the close of the public hearing; and

WHEREAS, on September 28, 2023, at the time and date set forth in the mailed notice, the Board held a public hearing at which all interested persons had an opportunity

to present oral and written testimony, written materials, and written protests concerning the rate increase; and

WHEREAS, a majority protest requires receipt of protests from 50% plus one of the parcels within the District’s water service area, or 453 protests; and

WHEREAS, the District has counted the protests and determined that the total protests received did not meet the majority protest threshold of 453 protests.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The Board does hereby accept and close the Proposition 218 public notification and protest process with receipt of less than a majority protest vote.
2. The Board does hereby approve and adopt the rate increase for water customers, in accordance with the rate schedule attached hereto as Exhibit A, which shall be effective on January 16, 2024.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the San Miguel Community Services District at a special meeting held on the 16th day of December 14th 2023; motioned by _____, seconded by _____, and upon roll call was carried by the following vote of:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

Kelly Dodds, General Manager

Rod Smiley, President Board of Directors

Tamara Parent, Board Clerk

APPROVED AS TO FORM:

Douglas L. White, District General Counsel

EXHIBIT A

Water Rate Schedule

Volumetric Rates		Current Rates	Proposed January 16, 2023	Proposed July 16, 2024	Proposed July 16 2025	Proposed July 16, 2026	Proposed July 16, 2027
Single-Family Residential							
Existing Structure		Proposed Structure					
(0-5 CCF)		\$0.00 (All Use)	\$5.75	\$6.04	\$6.35	\$6.67	\$7.01
(6-12 CCF)		\$4.77					
(>12 CCF)		\$7.97					
Non-Residential							
Existing Structure		Proposed Structure					
(0-5 CCF)		\$0.00 (All Use)	\$5.75	\$6.04	\$6.35	\$6.67	\$7.01
(>5 CCF)		\$5.55					
Monthly Fixed Rates							
All Customers		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
<i>Meter Size</i>		<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
5/8"		\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
3/4"		\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
1"		\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
1 1/2"		\$88.34	\$64.60	\$67.83	\$71.23	\$74.80	\$78.54
2"		\$130.64	\$103.36	\$108.53	\$113.96	\$119.66	\$125.65
6"		\$722.87	\$646.00	\$678.30	\$712.22	\$747.84	\$785.24

San Miguel CSD

DRAFT Water Rate Study 2023

Scenario 1: Baseline Recommendation



June 12, 2023



BARTLE WELLS ASSOCIATES
Independent Public Finance Advisors

Table A
San Miguel CSD - Water
Recommended Water Rates
Scenario 1: Baseline Recommendation

Volumetric Rates	Current Rates	Proposed August 16, 2023	Proposed July 16, 2024	Proposed July 16 2025	Proposed July 16, 2026	Proposed July 16, 2027
Single-Family Residential						
<i>Existing Structure</i>		<i>Proposed Structure</i>				
(0-5 CCF)	\$0.00	(All Use) \$5.75	\$6.04	\$6.35	\$6.67	\$7.01
(6-12 CCF)	\$4.77					
(>12 CCF)	\$7.97					
Non-Residential						
<i>Existing Structure</i>		<i>Proposed Structure</i>				
(0-5 CCF)	\$0.00	(All Use) \$5.75	\$6.04	\$6.35	\$6.67	\$7.01
(>5 CCF)	\$5.55					
Monthly Fixed Rates						
All Customers	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
<i>Meter Size</i>	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
5/8"	\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
3/4"	\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
1"	\$53.09	\$32.30	\$33.92	\$35.62	\$37.41	\$39.29
1 1/2"	\$88.34	\$64.60	\$67.83	\$71.23	\$74.80	\$78.54
2"	\$130.64	\$103.36	\$108.53	\$113.96	\$119.66	\$125.65
6"	\$722.87	\$646.00	\$678.30	\$712.22	\$747.84	\$785.24

Table 1
San Miguel CSD - Water
Customer Data*
Scenario 1: Baseline Recommendation

All Customers		Capacity	Equivalent Demand
Meter Size	Customers	Factor**	Units
1" or below***	889	1.0	889.0
1 1/2"	4	2.0	8.0
2"	10	3.2	32.0
6"	2	20.0	40.0
Total	905.0		969.0

* Customer data as of June 2022 provided by City staff

** Capacity factors based on AWWA operating capacity standards by meter size

*** Meters 1" or below reflect the varying meter sizes in single family homes

Residential

1" or below***	847	1.0	847.0
1 1/2"	1	2.0	2.0
2"	1	3.2	3.2
6"		20.0	0.0
Total	849.0		852.2

Non-Residential	Customers	Capacity	Equivalent Demand
		Factor**	Units
1" or below***	42	1.0	42.0
1 1/2"	3	2.0	6.0
2"	9	3.2	28.8
6"	2	20.0	40.0
Total	56.0		116.8

Table 2
San Miguel CSD - Water
Growth Calculations
Scenario 1: Baseline Recommendation

Draft

Metered Water Demand	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
Demand (CCF)	107,816	106,810	123,180	117,347	114,030	114,030	117,810	121,590	126,630	126,630	126,630	126,630	126,630	126,630	126,630
Customers	862	891	913	905	913	905	905	935	965	1,005	1,005	1,005	1,005	1,005	1,005
Additional Customers ¹							30	30	40						
Total Customers	862	891	925	913	905	905	935	965	1,005	1,005	1,005	1,005	1,005	1,005	1,005
Consumption per Customer	125	120	133	129	126	126	126	126	126	126	126	126	126	126	126
Growth²						0.00%	3.31%	3.21%	4.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

¹Assumption based on District's estimate

²Escalation factor used to escalate revenue (demand growth with no inflation)

Table 3
San Miguel CSD - Water
Projected Operating Expenses

Draft

Expenses ¹		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
		<i>Estimated</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<i>General Inflation Factor</i>				5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Salaries and Wages	All Volume	\$268,240	\$303,673	\$318,856	\$334,799	\$351,539	\$369,116	\$387,571	\$406,950	\$427,298	\$448,662	\$471,096	\$494,650
Stand-by Hours	Administration	\$3,015	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BOD Stipend	Administration	\$3,458	\$4,260	\$1,896	\$1,991	\$2,090	\$2,195	\$2,305	\$2,420	\$2,541	\$2,668	\$2,801	\$2,941
Payroll Expenses	Administration	\$1,634	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	All Volume	\$8,131	\$13,323	\$18,000	\$18,900	\$19,845	\$20,837	\$21,879	\$22,973	\$24,122	\$25,328	\$26,594	\$27,924
Physicals	Administration	\$139	\$150	\$150	\$158	\$165	\$174	\$182	\$191	\$201	\$211	\$222	\$233
Payroll Tax - FICA/SS	All Volume	\$1,025	\$2,000	\$1,169	\$1,227	\$1,289	\$1,353	\$1,421	\$1,492	\$1,567	\$1,645	\$1,727	\$1,814
Payroll Tax	All Volume	\$3,889	\$4,403	\$4,932	\$5,179	\$5,438	\$5,709	\$5,995	\$6,295	\$6,609	\$6,940	\$7,287	\$7,651
Payroll Tax	All Volume	\$1,710	\$4,273	\$1,710	\$1,796	\$1,885	\$1,980	\$2,079	\$2,182	\$2,292	\$2,406	\$2,526	\$2,653
Payroll Tax	All Volume	\$3	\$20	\$30	\$32	\$33	\$35	\$36	\$38	\$40	\$42	\$44	\$47
Insurance -	Administration	\$33,959	\$28,444	\$46,122	\$48,428	\$50,850	\$53,392	\$56,062	\$58,865	\$61,808	\$64,898	\$68,143	\$71,550
Insurance -	Administration	\$19,984	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance -	Administration	\$2,474	\$1,987	\$1,854	\$1,947	\$2,044	\$2,146	\$2,254	\$2,366	\$2,485	\$2,609	\$2,739	\$2,876
Insurance -	Administration	\$447	\$326	\$310	\$326	\$342	\$359	\$377	\$396	\$415	\$436	\$458	\$481
Retirement - PERS Expense	Administration	\$32,421	\$32,000	\$30,869	\$32,412	\$34,033	\$35,735	\$37,521	\$39,398	\$41,367	\$43,436	\$45,608	\$47,888
Operations & Maintenance	All Volume	\$5,459	\$8,000	\$8,000	\$8,400	\$8,820	\$9,261	\$9,724	\$10,210	\$10,721	\$11,257	\$11,820	\$12,411
Phone & Fax Expense	Administration	\$3,158	\$2,000	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
Postage, Shipping & Freight	Administration	\$594	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551
Legal: P.R.A.s - Professi	Administration	\$1,232	\$532	\$600	\$630	\$662	\$695	\$729	\$766	\$804	\$844	\$886	\$931
Printing & Reproduction	Administration	\$1,083	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551
IT Services - Professiona	Administration	\$6,818	\$9,895	\$12,800	\$13,440	\$14,112	\$14,818	\$15,558	\$16,336	\$17,153	\$18,011	\$18,911	\$19,857
Auditor - Professional Sv	Administration	\$4,283	\$4,480	\$3,600	\$3,780	\$3,969	\$4,167	\$4,376	\$4,595	\$4,824	\$5,066	\$5,319	\$5,585
GSA-GSP - Professional Sv	All Volume	\$8,842	\$15,000	\$15,000	\$15,750	\$16,538	\$17,364	\$18,233	\$19,144	\$20,101	\$21,107	\$22,162	\$23,270
Accounting - Professional	Administration	\$3,700	\$7,680	\$4,500	\$4,725	\$4,961	\$5,209	\$5,473	\$5,743	\$6,030	\$6,332	\$6,649	\$6,981
Engineering - Professiona	Maintenance	\$2,960	\$27,500	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388	\$31,907	\$33,502	\$35,178	\$36,936	\$38,783
Legal: General - Professi	Administration	\$37,599	\$26,625	\$27,000	\$28,350	\$29,768	\$31,256	\$32,819	\$34,460	\$36,183	\$37,992	\$39,891	\$41,886
Insurance - Prop & Liabil	Administration	\$21,032	\$29,375	\$32,000	\$33,600	\$35,280	\$37,044	\$38,896	\$40,841	\$42,883	\$45,027	\$47,279	\$49,643
New Hire Screening	Administration	\$23	\$100	\$100	\$105	\$110	\$116	\$122	\$128	\$134	\$141	\$148	\$155
Contract Labor	Administration		\$5,000	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757
Legal: SMEA - Professiona	Administration		\$3,500	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254	\$4,467	\$4,690	\$4,925	\$5,171	\$5,430
Legal: Steinbeck & Water	Administration	\$48,060	\$50,000	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775	\$63,814	\$67,005	\$70,355	\$73,873	\$77,566
Legal: HR - Professional	Administration	\$11,407	\$6,000	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116	\$9,572	\$10,051	\$10,553	\$11,081	\$11,635
Maintenance Agreements	All Volume	\$6,414	\$9,260	\$9,000	\$9,450	\$9,923	\$10,419	\$10,940	\$11,487	\$12,061	\$12,664	\$13,297	\$13,962
Meals	Administration		\$100	\$100	\$105	\$110	\$116	\$122	\$128	\$134	\$141	\$148	\$155
Meetings and Conferences	Administration	\$920	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551
Mileage Expense Reimburse	Administration	\$283	\$1,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551
Safety Equipment and Supp	Administration	\$358	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
Repairs & Maint - Compute	All Volume	\$101	\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
Repairs & Maint - Equip	All Volume	\$12,528	\$5,000	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757
Repairs & Maint - Structu	All Volume	\$109	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
Repairs & Maint - Infrast	All Volume	\$37,089	\$50,000	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775	\$63,814	\$67,005	\$70,355	\$73,873	\$77,566
Repairs & Maint - Vehicle	All Volume	\$1,809	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647	\$3,829	\$4,020	\$4,221	\$4,432	\$4,654
Testing & Supplies (WWTP)	All Volume	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing & Supplies - Well	All Volume	\$2,662	\$3,500	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254	\$4,467	\$4,690	\$4,925	\$5,171	\$5,430
Testing & Supplies - Well	All Volume	\$2,460	\$3,500	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254	\$4,467	\$4,690	\$4,925	\$5,171	\$5,430
Testing & Supplies - SLT	All Volume	\$6,448	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$7,658	\$8,041	\$8,443	\$8,865	\$9,308
Testing & Supplies - Othe	All Volume	\$3,692	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$7,658	\$8,041	\$8,443	\$8,865	\$9,308

Table 3
San Miguel CSD - Water
Projected Operating Expenses

Draft

Expenses ¹		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
		<i>Estimated</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<i>General Inflation Factor</i>				5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Cross-Connection Control	All Volume	\$884	\$1,200	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
CSD Utilities - Billing S	Administration	\$3,655	\$3,500	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862	\$5,105	\$5,360	\$5,628	\$5,910	\$6,205
Internet Expenses	Administration	\$1,688	\$1,187	\$3,500	\$3,675	\$3,859	\$4,052	\$4,254	\$4,467	\$4,690	\$4,925	\$5,171	\$5,430
Web Page - Upgrade/Maint	Administration	\$900	\$768	\$800	\$840	\$882	\$926	\$972	\$1,021	\$1,072	\$1,126	\$1,182	\$1,241
Utilities - Alarm Service	Administration	\$727	\$1,320	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
Utilities - Electric	All Volume	\$45,418	\$46,000	\$46,000	\$48,300	\$50,715	\$53,251	\$55,913	\$58,709	\$61,644	\$64,727	\$67,963	\$71,361
Utilities - Propane	All Volume	\$1,147	\$2,010	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551
Utilities - Trash	Administration	\$626	\$504	\$700	\$735	\$772	\$810	\$851	\$893	\$938	\$985	\$1,034	\$1,086
Utilities - Water/Sewer	Administration	\$389	\$1,200	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
Dues and Subscriptions	Administration	\$4,295	\$4,500	\$4,500	\$4,725	\$4,961	\$5,209	\$5,470	\$5,743	\$6,030	\$6,332	\$6,649	\$6,981
Education and Training	Administration	\$591	\$5,000	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757
Advertising and Public No	Administration	\$298	\$1,500	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
LAFCO Allocations	Administration	\$1,211	\$1,613	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
Community Outreach	Administration	\$554	\$1,200	\$1,200	\$1,260	\$1,323	\$1,389	\$1,459	\$1,532	\$1,608	\$1,689	\$1,773	\$1,862
Utilities - SoCal Gas	All Volume		\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
Office Supplies	Administration	\$1,166	\$2,000	\$2,000	\$2,100	\$2,205	\$2,315	\$2,431	\$2,553	\$2,680	\$2,814	\$2,955	\$3,103
Utility Rate Design Study	Administration		\$28,808	\$20,000					\$30,000		\$0	\$0	\$0
SCADA - Maintenance Fees	Administration		\$1,500	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914	\$2,010	\$2,111	\$2,216	\$2,327
Cell phones, Radios and P	Administration	\$1,653	\$1,398	\$1,920	\$2,016	\$2,117	\$2,223	\$2,334	\$2,450	\$2,573	\$2,702	\$2,837	\$2,979
Computer Supplies & Upgra	Capital	\$4,589	\$11,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals- Well #3	All Volume	\$2,377	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals- Well #4	All Volume	\$2,496	\$4,000	\$4,000	\$4,200	\$4,410	\$4,631	\$4,862	\$5,105	\$5,360	\$5,628	\$5,910	\$6,205
Chemicals- SLT Well	All Volume	\$1,039	\$3,000	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647	\$3,829	\$4,020	\$4,221	\$4,432	\$4,654
Fuel Expense	All Volume	\$6,541	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$7,658	\$8,041	\$8,443	\$8,865	\$9,308
Small Tools & Equipment	All Volume	\$3,642	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$7,658	\$8,041	\$8,443	\$8,865	\$9,308
Uniform Expense	Administration	\$2,779	\$1,600	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039	\$3,191	\$3,350	\$3,518	\$3,694	\$3,878
Capital Outlay	Capital	\$23,853	\$3,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Main Valves Replace	Capital		\$10,000	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155	\$12,763	\$13,401	\$14,071	\$14,775	\$15,513
Water Meter Replacement	Capital	\$27,215	\$0	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$25,526	\$26,802	\$28,142	\$29,549	\$31,027
Development Meters	Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Lines Repairs	Capital	\$105	\$20,000	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$25,526	\$26,802	\$28,142	\$29,549	\$31,027
Master Plans	Capital		\$6,140	\$6,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPOSITION 1 GRANT	Capital	\$9,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WWTP Expansion	Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WWTP Plant Maintenance	Capital	\$554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WWTF Final Design/Constru	Capital	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CALOES Resiliency Grant	Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits and Fee	All Volume	\$6,590	\$7,000	\$7,000	\$7,350	\$7,718	\$8,103	\$8,509	\$8,934	\$9,381	\$9,850	\$10,342	\$10,859
Refundable Water/Sewer/Hy	Capital		\$100	\$100	\$105	\$110	\$116	\$122	\$128	\$134	\$141	\$148	\$155
District Strategic Plan	Capital	\$12,422	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bank Service Charges	Capital	\$31	\$100	\$100	\$105	\$110	\$116	\$122	\$128	\$134	\$141	\$148	\$155
Lease agreements	Capital		\$19,584	\$14,000	\$14,700	\$15,435	\$16,207	\$17,017	\$17,868	\$18,761	\$19,699	\$20,684	\$21,719
Total Operating Expenses		\$780,717	\$913,517	\$922,918	\$937,564	\$984,442	\$1,033,664	\$1,085,347	\$1,169,615	\$1,196,596	\$1,256,425	\$1,319,247	\$1,385,209

¹ Based on San Miguel FY 23-24 budget

Table 4
San Miguel CSD - Water
Projected Operating Revenues
Scenario 1: Baseline Recommendation

Revenue		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
		<i>Actual</i>	<i>Estimated</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Rate Revenue	Demand	\$951,263	\$963,815	\$986,799	\$986,799	\$1,031,205	\$1,118,658	\$1,212,279	\$1,325,655	\$1,391,938	\$1,468,494	\$1,549,262	\$1,634,471	\$1,724,367
Additional Rate Revenue^{1,2}					\$44,406	\$51,560	\$55,933	\$60,614	\$66,283	\$76,557	\$80,767	\$85,209	\$89,896	\$94,840
Other Revenue														
Johnson Restitution - Unrealized	None		\$7,886	\$0										
CDBG Grant	None	164,388		0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Surcharge	None		91	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Late Charges	None		\$9,661	\$0										
Water Meter Fees	None	12,150	450	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes Collected	None	48,991	48,971	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues & Interest	None	945	219	-	-	\$0	\$0	\$0			\$0	\$0	\$0	\$0
State/Federal Grants	None		4,290	-										
Grants - Other	None		228	-	-	\$0	\$0	\$0			\$0	\$0	\$0	\$0
CALOES Resiliency Grant	None	230,000		-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	None	14,351	2,716	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund/Adjustments	None	987	340	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recycling	None	1,977		-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Will Serve Processing Fees	None	2,700	500	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Revenue		\$809,341	\$88,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Revenue		\$1,760,604	\$1,052,422	\$986,799	\$1,031,205	\$1,082,766	\$1,174,591	\$1,272,893	\$1,391,938	\$1,468,494	\$1,549,262	\$1,634,471	\$1,724,367	\$1,819,207

¹Additional revenue based on recommended increase

²Additional adjusted if adopted mid-fiscal year

Table 5
San Miguel CSD - Water
Capital Improvement Costs - Draft
Scenario 1: Baseline Recommendation

Project Description	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
	<i>Budget</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
CIP (Current Dollars)										
4 inch C.I. and 3 inch A.C. Waterline Replacement Project (Alley Between "L" & New SLT Tank and Booster Pump Station	\$19,000									
4 inch C.I. Waterline Replacement Project (Alley Between "L" & "K" Streets)					\$1,525,000					
0.65 MG Tank Access Road Reconstruction / Rehabilitation				\$756,000						
New 0.65 MG Steel Tank										
Groundwater Quality Study and Well Head Treatment Evaluation										
Water Meter Replacement (Annual Cost to be Expended Each Year)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
4 inch C.I. Waterline Replacement Project(Alley East of "N" Street)						\$302,000				
New Water Supply Well on West Side of River										
New Water Supply Well on East Side of River										
Paso Groundwater Sustainability Plan Implementation								\$150,000		
Replace SLT Water Distribution Pipeline System										\$2,138,000
Total CIP (Current Dollars)	\$39,000	\$20,000	\$20,000	\$776,000	\$1,545,000	\$322,000	\$20,000	\$170,000	\$20,000	\$2,158,000
CIP (Inflated Dollars)										
Total CIP (Inflated Dollars)	\$39,000	\$21,000	\$22,050	\$898,317	\$1,877,957	\$410,963	\$26,802	\$239,207	\$29,549	\$3,347,766
<i>Projected Annual Inflation Rate</i>		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Table 6
San Miguel CSD - Water
Existing and Proposed Debt
Scenario 1: Baseline Recommendation

Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Existing Debt											
USDA Loan Payment	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
Total Current Debt Service	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
Proposed Borrowing											
Net Proceeds Needed					\$2,200,000						\$2,900,000
Repayment Term (yrs)					30						30
Coupon Rate					5.0%						5.0%
Month of Issue					6						6
Issuance Cost					\$200,000						\$200,000
Debt Service Reserve											
Total Debt Issue Size					\$2,400,000						\$3,100,000
Prorated Debt Service Payment - Current Yr. Only					\$78,000						\$101,000
Annual Debt Service Payment (rounded)					\$156,000						\$202,000
Total Proposed Annual Water Debt Service	\$0	\$0	\$0	\$0	\$78,000	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000	\$257,000

Table 7
San Miguel CSD - Water
Cash Flow Projections
Scenario 1: Baseline Recommendation

Water Fund	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33
Beginning Reserves	\$681,310	\$689,295	\$693,306	\$752,241	\$855,221	\$838,682	\$747,124	\$826,532	\$932,095	\$1,090,105	\$1,245,436
Revenues											
Rate Revenue Increase		4.5%	5.0%	5.0%	5.0%	5.0%	5.5%	5.5%	5.5%	5.5%	5.5%
Rate Revenue	\$986,799	\$986,799	\$1,031,205	\$1,118,658	\$1,212,279	\$1,325,655	\$1,391,938	\$1,468,494	\$1,549,262	\$1,634,471	\$1,724,367
Additional Rate Revenue	0	44,406	51,560	55,933	60,614	66,283	76,557	80,767	85,209	89,896	94,840
Other Revenue	0	0	0	0	0	0	0	0	0	0	0
Interest on Reserves	\$1,703	\$1,723	\$1,733	\$1,881	\$2,850	\$2,808	\$3,529	\$2,700	\$2,964	\$2,761	\$3,149
Total Revenue	\$988,503	\$1,032,929	\$1,084,499	\$1,176,472	\$1,275,742	\$1,394,746	\$1,472,023	\$1,551,961	\$1,637,434	\$1,727,127	\$1,822,356
Expenses											
Operating Expenses	\$913,517	\$922,918	\$937,564	\$984,442	\$1,033,664	\$1,085,347	\$1,169,615	\$1,196,596	\$1,256,425	\$1,319,247	\$1,385,209
Existing Debt Service	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
New Debt Service	\$0	\$0	\$0	\$0	\$78,000	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000	\$257,000
Rate Funded Capital	\$0	\$39,000	\$21,000	\$22,050	\$113,617	\$177,957	\$0	\$26,802	\$0	\$29,549	\$433,636
Total Expenses	\$980,517	\$1,028,918	\$1,025,564	\$1,073,492	\$1,292,281	\$1,486,304	\$1,392,615	\$1,446,398	\$1,479,425	\$1,571,796	\$2,142,845
Net Revenues	\$7,986	\$4,011	\$58,935	\$102,980	-\$16,539	-\$91,558	\$79,408	\$105,563	\$158,009	\$155,331	-\$320,489
Ending Reserves	\$689,295	\$693,306	\$752,241	\$855,221	\$838,682	\$747,124	\$826,532	\$932,095	\$1,090,105	\$1,245,436	\$924,947
Debt Coverage (Target 1.3)	1.12	1.64	2.19	7.12	3.63	3.09	1.36	1.59	1.71	1.83	1.35

Table 8
San Miguel CSD - Water
Cost Allocation
Scenario 1: Baseline Recommendation

Functional Allocation

Allocation Category	Amount	Capacity	All Volume	Total
Maintenance	\$26,250		100%	100%
Administration	\$283,522	90%	10%	100%
All Volume	\$560,382		100%	100%
Debt	\$113,800	75%	25%	100%
Capital	\$131,665	50%	50%	100%
Functional Allocation \$	\$406,352		\$709,266	\$1,115,619
Functional Allocation %	36.42%		63.58%	100%
Revenue Requirement	\$375,565		\$655,640	\$1,031,205

Table 9
San Miguel CSD - Water
2023 Water Rates
Scenario 1: Baseline Recommendation

Allocation Units	Capacity	All Volume
	<i>EDU</i>	<i>CCF</i>
Allocation Units	969	114,030
Revenue Requirement	<u>\$375,565</u>	<u>\$655,640</u>
Charge	\$387.60	\$5.75

Fixed Charge Calculation	Capacity Factor	Meter Charge	Annual Charge	Monthly Charge
Meter Size				
1"	1.0	\$387.60	\$387.60	\$32.30
1 1/2"	2.0	\$775.20	\$775.20	\$64.60
2"	3.2	\$1,240.32	\$1,240.32	\$103.36
3"	6.4	\$2,480.64	\$2,480.64	\$206.72
4"	10.0	\$3,876.00	\$3,876.00	\$323.00
6"	20.0	\$7,752.00	\$7,752.00	\$646.00



Board of Directors

President
Rod Smiley

Vice President
Raynette Gregory

Board Members
Anthony Kalvans
Owen Davis
Berkley Baker

General Manager
Kelly Dodds

Fire Chief
Scott Young

Mission Statement

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

P.O. Box 180
1765 Bonita Place
San Miguel, CA 93451

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

Date: 10/12/2023

San Miguel Board of Directors

On September 28th 2023, at a regularly scheduled meeting of the San Miguel Community Service District Board of Directors, the Board held a Public Hearing to consider a potential water rate increase.

At the conclusion of the public hearing period, all the protest ballots that were presented prior to the close of the public hearing were counted by the General Manager in full view of the Board and Public. At the conclusion of the initial count, there were 538 protests collected, of which nine were collected by mail or dropped off at the District Office, and 529 were presented by Mr. Ashley Sangster during the protest hearing, neatly stacked in boxes. Additionally, as stated at the September 28th meeting, the threshold to meet the necessary 50% plus one, pursuant to Government Code section 53755, is 453 protests.

Following the Board Meeting, District staff were instructed by the General Manager on the handling and processing of the protest verification. Protests were to be logged and classified into one of five categories: (1) accepted, (2) unable to verify, (3) incomplete, (4) duplicate, or (5) out of district.

Notifications mailed to customers and property owners required protests to contain the following information:

- a service address or Assessor Parcel Number (APN)
- customer or owner name
- statement that they oppose the water rate increase.
- signature of the customer or owner.

Category Descriptions:

Accepted –For a protest to be accepted, the required information must have been legible and able to be verified through District billing records or County of San Luis Obispo Assessor Records.

Unable to Verify – If a protest contained information that was not able to be verified through District or County records, or if the address or name were illegible, then it was marked as ‘*Unable to Verify.*’

Incomplete – If a protest was missing any of the required information, then the protest was marked as ‘*incomplete.*’

Duplicate – If multiple protests were received for the same service address or APN, then they were marked as ‘*duplicate.*’ Only one protest was accepted for each verified service address or APN.

Out of District – If a protest was received with a service address or APN which was outside the District water service area, then it was marked as ‘*out of district.*’

After all the protests were logged and initially categorized, every protest was reviewed and confirmed by the General Manager and Board Clerk.

Through the verification process, the 538 protests were classified as follows:

- Accepted - 334
- Unable to Verify - 92
- Incomplete - 15
- Duplicate - 83
- Out of District – 14

Based on the threshold of 453 protests required to meet the 50% plus one, and having 334 accepted protests, the protest effort is 119 accepted protests short of this threshold. The Board, at its discretion, may move forward with discussion and or approval of a rate structure change and increase.

Kelly Dodds, General Manager

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.7

SUBJECT: Adopt revisions to District water and wastewater Billing policy - RESOLUTION 2023-47 (Recommend review and approve)

SUGGESTED ACTION: Review and approve RESOLUTION 2023-47 adopting revisions to the District water and wastewater billing policy.

DISCUSSION:

Changes to the Billing Policy are contingent on the approval of the proposed rate structure. If the proposition 218 rate hearing and adoption fails, then this item should be tabled to an unidentified future meeting.

Approval of RESOLUTION 2023-47 will adopt and implement changes to the existing Billing Policy. The proposed revisions pertain to changes in the rate structure that are proposed in the proposition 218 hearing, predominantly removing language referring to the inclusion of water units within the flat rate fees.

No changes are proposed for specific wastewater sections at this time, those sections will be brought back as appropriate after the wastewater rate study is completed.

FISCAL IMPACT:

Staff time to review and revise customer accounts to comply with policy changes.

PREPARED BY: Kelly Dodds



RESOLUTION NO. 2023-47

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL
COMMUNITY SERVICES DISTRICT ADOPTING REVISIONS TO THE UTILITY
BILLING POLICY**

WHEREAS, the San Miguel Community Services District (“District”) established governing policies and procedures for water and wastewater utility billing through resolution 2018-35 (“Policies”); and

WHEREAS, the District Board of Directors (“Board”) has determined that these governing policies and procedures should be established with formal processes to appeal a utility billing statement, and to allow the District to recover appropriate late fee charges through a public hearing; and

WHEREAS, thru regular review of District Policies and procedures it was determined that revisions were needed to the Utility Billing Policy to maintain currency and applicability with current practice; and

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the San Miguel Community Services District hereby approve and adopt the revised Utility Billing policy as shown as Exhibit “A” attached hereto.

BE IT FURTHER RESOLVED, this Resolution shall be in effect upon adoption of this resolution by the Board and remain in full force and effect until rescinded or replaced by a Board resolution or ordinance.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this 14th day of December 2023.

Rod Smiley, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Kelly Dodds General Manager

Douglas L. White, District General
Counsel



San Miguel Utility Billing Policy
~~October 2020~~June September December
2023
Effective as of January 16th 2024

Section 1. Policy Purpose and Application

The Board of Directors adopts this policy to:

- a. Provide procedures for billing of varied occupancies based on the approved rate structure;
- b. Provide a fair and impartial procedure for customers to dispute fees assessed by the District;
- c. Establish a comprehensive policy for District billing practices and provide customers notice of their payment duties and obligations;
- d. Facilitate timely payment from District customers to meet the District's financial obligations;
- e. Ensure that customers that meet their obligation of timely payment do not bear the additional cost of those who do not;
- f. Establish enforcement mechanisms to obtain payment when a customer refuses to pay or cannot be found;
- g. Establish procedures for District customers to dispute the accuracy of any utility bill, late fee, or other enforcement mechanism used by the District for the collection of utility charges.

Section 2. Payment Due

Payment for services shall be due upon receipt and are deemed past due by the 14th of the following month. Accounts are subject to discontinuation of services, per Section 6 of this Policy, ~~60-60~~ days after the billing date shown on the bill ("Discontinuation of Services Amount Due After Date").¹

¹ This provision is a requirement of SB 998, and the District shall be compliant with this provision on or before April 1, 2020.

Section 3: Late Fees

- a. Payments received after the due date (Penalty Date) will be assessed a ten percent (10%) penalty of any unpaid balance, in compliance with California Government Code section 61115, subdivision (A)(3)(c). For every month a balance remains unpaid, the District will assess an additional one percent (1%) penalty for each month the balance remains unpaid. The additional 1% penalty each month is in addition to the initial ten percent (10%) penalty.
- b. The District will waive interest charges on a delinquent bills once every 12 months for a residential customer who can demonstrate to that his or her household income is below 200 percent of the federal poverty line.²
- c. Each customer shall be responsible for paying reasonable expenses of collection, including, but not limited to, attorney's fees and costs should it become necessary to use such measures to collect the charges on the customer's account.

Section 4 application of monthly water and wastewater rates based on occupancy

a. Water Billing

i. Meters 1 1/2" and larger

All services with water meters 1 1/2" and larger in size, regardless of occupancy, will be considered commercial and charged according to the size of the meter in addition to the non-residential usage tier rates for actual usage. ~~Within the initial fixed charge, which is indicated on the customer's water bill, the service will be granted 5 hundred cubic feet ("HCF"). Actual usage fees will apply after the initial 5 HCF.~~

ii. Meters 1" and smaller (single family)

All water meters 1" and smaller in size which serve single-family residences will be charged one (1) 1" meter fixed rate per separate residence and usage based on the Single-Family Residential Tier structure. ~~Within the initial fixed charge, which is indicated on the customer's water bill, the service will be granted 5 HCF per separate residence. Actual usage fees will apply after the initial 5 HCF per separate residence.~~

~~-ADUs sharing a service with a single familySingle-Family residence are not considered a separate residence and not billed a separate fixed rate.~~

~~-ADUs with separate services are considered Ssingle--Ffamily for the purposes of this policy.~~

iii. Meters 1" and smaller (multifamily)

All water meters 1" and smaller in size which serve properties with multi-family residential units will be charged one (1) 1" meter fixed rate per separate residential building and usage based on the Single-Family ~~-Tier~~Residential Tier structure.

² This provision is a requirement of SB 998, and the District shall be compliant with this provision on or before April 1, 2020.

~~Within the initial fixed charge, which is indicated on the customer's water bill, the service will be granted 5 HCF per separate residential building within the fixed rate. Actual usage fees will apply after the initial 5 HCF per residential building.~~

iv. Meters 1" and smaller (commercial and mixed use)

All water meters 1" and smaller in size which serve properties with commercial or mixed-use occupancies will be classified as commercial and charged one (1) 1" meter fixed rate per separate building and usage based on the non-residential Tier structure. ~~The service will be granted 5 HCF per separate building within the fixed rate. Actual usage fees will apply the initial 5 units per building.~~

Wastewater Billing

i. Single Family Residential

All water meters 1" and smaller in size that serve single-family residence(s) will be charged one (1) single family fixed charge per residence.

ii. Multifamily residential

All water meters 1" and smaller in size that serve multifamily dwelling units will be charged one (1) multifamily fixed charge per dwelling unit.

iii. Multiple Unit residential

Properties with multiple single-family residential buildings which are each 500 square feet or less in size and served by a single meter will be considered commercial in nature and charged one (1) commercial fixed charge and usage rate based on their volumetric strength as determined by the strength listing.

Properties with multiple single-family residential buildings which are each in excess of 500 square feet in size and served by a single meter will be considered single-family residences and be charged one (1) single family fixed charge per separate residence.

iv. Commercial and Mixed use

Commercial and mixed-use services will be charged one (1) commercial fixed charge per separate building and a usage rate based on their volumetric strength, as determined by the current strength listing adopted by board resolution.

The volumetric rate will be based on the predominant building usage based on square footage within the building. If a building has two occupancies of equal square footage within the building, then the usage rate will be the higher of the two.

Section 5: Long term Suspension of service

- a. Upon written request to the District General Manager, a customer can request that their water and sewer service be suspended for a period of no less than six (6) months.

- b. A written request must be made at least 15 days prior to the requested suspension date indicating the reason for the suspension, date of shutoff, and date of restart. The written request must contain the name of a contact, and that person's contact information for the customer while they are out of the area or an alternate contact for someone able to make financial commitments on behalf of the current customer.
- c. If the customer is not the property owner, written authorization from the property owner must also be provided prior to approval of the suspension.
- d. In order to process the request for suspension the account must be paid in full at the time of suspension.
- e. Only one suspension will be allowed per year per account.
- f. On the day of the suspension the water meter will be turned off and locked.
- g. The District is not responsible for damage to piping or personal property past the water meter due to the long-term suspension of water and sewer service.
- h. If the service to be suspended also provide water to residential or commercial fire sprinklers, then the suspension of that service will cause the fire sprinklers to not work. The District is not responsible for damage to the building, fire sprinkler system, or any other property as a result of the water being turned off at the account holders request.

Section 6: Discontinuance of Service

Notice to Residential Owner

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges.
- b. The District must provide notice to the customer of delinquency and pending termination at least fifteen (15) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.
 - This notice will include the following information:
 1. Name and address of the delinquent customer;
 2. The amount of the delinquency;
 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;

6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable); and
 7. The telephone number of a District employee who can provide additional information or institute arrangements for payment.
- c. If the District is unable collect the delinquent amount, or unable to contact the account holder or other responsible party the District shall deliver a “48-hour Disconnection Notice”, in the form of a door hanger placed at the service address, informing the delinquent customer that their service will be disconnected on a specified date if the account remains unpaid.
 - d. Once a 48-hour disconnection notice has been delivered, the District shall make a good faith effort to contact the account holder, property owner, or other responsible adult residing at the residence by telephone, text or email at least 24 hours prior to the Discontinuation of Service Date.
 - e. If the District is unable to make contact with a responsible party, a 24-hour shut of notice will be delivered to the service address in the form of a door hanger, indicating the shut off reason, date, amount owed and approximate shut off time.
 - f. Should a customer’s service be disconnected, at the time of disconnection a “Notice of Service Disconnection” will be posted via door hanger at that time.
 - g. Services shall not be disconnected pending an appeal, as outlined in Section 9 of this Policy below, or pending a request for relief, until the Board of Directors rules on the appeal.
 - h. The Board of Directors has previously established a service disconnection and reconnection fee by resolution. The Board of Directors may amend the service disconnection and reconnection fee at any time by resolution.

Notice to Landlord/Tenant Individual Meter

For residential occupants receiving services through an individual meter in a detached single-family dwelling, a multi-unit residential structure, mobile home park, or a permanent residential structure in a labor camp, and the owner, manager, or operator is listed as the customer of record, and the District will provide notice to the residential occupant(s) that account is delinquent.

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges. Additionally, the District must provide notice to the customer of delinquency and pending termination at least ten (10) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.
 - This notice will include the following information:
 1. Name and address of the delinquent customer;

2. The amount of the delinquency;
 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;
 6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable);
 7. The telephone number of a District employee who can provide additional information or institute arrangements for payment;
 8. The date that the District will discontinue services; and
 9. Information that the residential occupants have the right to become customers of the public utility without being required to pay the amount due on the delinquent account.
- b. If the District is unable collect the delinquent amount, or unable to contact the account holder or other responsible party the District shall deliver a “48-hour Disconnection Notice”, in the form of a door hanger placed at the service address, informing the delinquent customer that their service will be disconnected on a specified date if the account remains unpaid.
 - c. Once a 48-hour disconnection notice has been delivered, the District shall make a good faith effort to contact the account holder, property owner, or other responsible adult residing at the residence by telephone, text or email at least 24 hours prior to any termination of service.
 - d. If the District is unable to make contact with a responsible party, a 24-hour shut of notice will be delivered to the service address in the form of a door hanger, indicating the shut off reason, date, amount owed and approximate shut off time.
 - e. Should a customer’s service be disconnected, at the time of disconnection a “Notice of Service Disconnection” will be posted via door hanger at that time.
 - f. Services not disconnected prior to an appeal, as outlined in Section 9 of this Policy below, or request for relief shall not be disconnected until the Board of Directors rules on the appeal.
 - g. The Board of Directors has previously established a service disconnection and reconnection fee by resolution. The Board of Directors may amend the service disconnection and reconnection fee at any time by resolution.

Notice to Landlord/Tenant Master Meter

For residential occupants receiving services through a master meter in a multi-unit residential structure, mobile home park, or permanent residential structures in a labor camp, and the owner, manager, or operator is listed as the customer of record, provide notice to each residential unit that account is delinquent.

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges. Additionally, the District must provide notice to the customer of delinquency and pending termination at least fifteen (15) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.
 - This notice will include the following information:
 1. Name and address of the delinquent customer;
 2. The amount of the delinquency;
 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;
 6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable);
 7. The telephone number of a District employee who can provide additional information or institute arrangements for payment;
 8. The date that the District will discontinue services;
 9. Information that the residential occupants have the right to become customers of the public utility without being required to pay the amount due on the delinquent account; and
 10. Must specify, in plain language, what the residential occupants are required to do in order to prevent discontinuation of service, or to reestablish service; and
 11. The telephone number of a qualified legal services project, which has been recommended by the local county bar association.

Notice to Elderly or Dependent Adult

If a customer is 65 years of age or older, or a dependent adult, the following must apply:

- a. The District must provide an option to these customers for third-party notification services. For example, a qualified customer may designate his or her adult child as the designated third-party to be notified about a delinquent payment.

- b. The qualified customer shall make a request to designate a third-party to be notified on a form provided by the District and shall include the written consent of the designated third-party.
- c. The third-party notification does not obligate the third-party to pay the overdue charges, nor shall it prevent or delay the termination of services.
- d. If a qualified customer requests third-party notification, the District must attempt to notify the designated third-party to receive notification when the qualified customer's account is past due and subject to discontinuation of services.
- e. Notification shall include information on requirements to prevent discontinuation of services.

Exceptions to Discontinuation of Services

The District will not discontinue services in the following instances:

- a. On Saturday, Sunday, legal holiday, or hours during which business offices of the District's Utility Department are not open to the public;
- b. If the customer disputes the bill and during the pendency of an investigation into the customer's dispute or complaint, as outlined in Section 7 of this Policy;
- c. When the customer has been granted an extension of the period to pay the bill (however, termination may be applicable if the extension period expires);
- d. If the customer is compliant with an amortization agreement and the customer also keeps the account current as charges accrue in each subsequent billing period; and
- e. A licensed physician or surgeon has certified that termination of services will be life threatening to the customer, and the customer is financially unable to pay for service in the normal payment period, and the customer is willing to enter into an amortization agreement for all charges that the customer is unable to pay prior to delinquency.

Section 7: Request for Relief

- a. Any customer of the District may file a written request with the General Manager disputing any fee or charge assessed by the District or water service disconnection within five (5) days of the fee becoming due or water service becoming disconnected. Time limitations prescribed by this subsection shall not apply within the first ninety (90) days of this policy's adoption.
- b. Within thirteen (13) days of submitting the request in writing, the customer may make a request for an extension of the payment period of a bill asserted to be beyond the means of the customer to pay in full during the normal period for payment.
- c. The General Manager shall review all written requests for relief and either deny the request or grant the relief requested or a portion thereof. Factors for consideration shall include:
 - 1. Billing errors;

2. Faulty meter or a misread meter;
3. A water leak was present necessitating a leak adjustment;
4. Consideration of whether the customer shall be permitted to amortize the unpaid balance of the account over a reasonable period of time; and
5. Any other factor deemed relevant by the General Manager.

Section 8: Request for Relief, leak adjustments

- a. Any customer of the District may file a written request for a leak adjustment.
 - i. The written request must include the following information: account number, name on the account, date leak was fixed, cause of the leak, supporting information of the leak repair (receipts, pictures, etc.).
- b. To apply for a leak adjustment, the following conditions must be met:
 - i. The customer's account must be current, the customer must have taken immediate action to repair the leak once the leak was identified, and the customer must not have had any other leak adjustment within 12 months of the current request.
- c. If approved by the General Manager, the amount of the credit will be determined by subtracting the average of the previous 12 months' bills from the bill for the period in which the leak occurred and dividing that amount by two.

Section 9: Appeals

- a. Any customer of the District who disputes the General Manager's final decision under section 7 and 8 of this policy, may appeal the decision by filing a "Notice of Appeal" no later than fifteen (15) days from the date of the General Manager's final decision. Appeals of the General Manager's decision shall be heard by the Board of Directors.
- b. No customer shall be entitled to a hearing before the Board of Directors without first requesting relief pursuant to Section 7 or Section 8.
- c. The Notice of Appeal shall set forth the basis for the appeal and all facts upon which the appeal is based.
- d. Within fifteen (15) days of receiving the Notice of Appeal, the General Manager shall notify the appellant of the time and place for the hearing. The General Manager shall provide notice of the hearing to the appellant no later than fourteen (14) days prior to the hearing.
- e. The customer may present evidence demonstrating that the utility bill is inaccurate, or the amount owed is improper. The General Manager may present evidence that demonstrates the accuracy of the utility bill and evidence that justifies the amount of the utility bill.
- f. The Board of Directors may affirm the amounts assessed by the General Manager, reduce any portion of the delinquent amount or penalties, or find that the imposition of the penalty is not warranted. When reducing the amount sought by the utility bill, the Board shall make a finding on the record that the reduction is in the public interest.

- g. The Board of Directors' decision shall be final, and outstanding balances shall be due immediately, unless otherwise extended by the Board of Directors.
- h. The Board of Directors, in its sole discretion, may refuse to hear an appeal and instead have the appeal heard by a neutral arbitrator. Costs of arbitration prescribed by this subsection shall be split evenly by the District and the customer.

Section 10. Collection Via Tax Roll

Any amount that remains outstanding thirty (30) days after the appeal hearing or any amount that becomes final and unappealable may be collected on the tax roll in the same manner as property taxes, pursuant to Government Code section 61115. The General Manager shall prepare and file a report with the Board of Directors that describes the affected property and the amount of charges and delinquencies for the year. The General Manager shall publish notice of the filing of the report and of the time and place for a public hearing in a newspaper of general circulation once a week for two weeks at least fourteen (14) days prior to the public hearing.

At the public hearing, the Board of Directors shall hear and consider any objections or protests to the report. At the conclusion of the public hearing, the Board of Directors may adopt or revise the charges and penalties prior to adopting the final report. The Board of Directors determination on each affected parcel and its determinations shall be final.

After the Board of Directors adopts the final report, the General Manager shall submit the final report to the County of San Luis Obispo Clerk Recorder on or before June 1st of each year, and the delinquent charges shall become an assessment against each affected parcel and collected in the same manner as property taxes.

Section 11. Severability

If any part of this policy, or the application thereof to any person or circumstance, is held invalid, the remainder of the policy, including the application of such part or provision to other persons or circumstances, shall not be affected thereby and shall continue in full force and effect. To this end, the sections of this policy are severable.



**San Miguel Utility Billing Policy
December 2023
Effective as of January 16th 2024**

Section 1. Policy Purpose and Application

The Board of Directors adopts this policy to:

- a. Provide procedures for billing of varied occupancies based on the approved rate structure;
- b. Provide a fair and impartial procedure for customers to dispute fees assessed by the District;
- c. Establish a comprehensive policy for District billing practices and provide customers notice of their payment duties and obligations;
- d. Facilitate timely payment from District customers to meet the District's financial obligations;
- e. Ensure that customers that meet their obligation of timely payment do not bear the additional cost of those who do not;
- f. Establish enforcement mechanisms to obtain payment when a customer refuses to pay or cannot be found;
- g. Establish procedures for District customers to dispute the accuracy of any utility bill, late fee, or other enforcement mechanism used by the District for the collection of utility charges.

Section 2. Payment Due

Payment for services shall be due upon receipt and are deemed past due by the 14th of the following month. Accounts are subject to discontinuation of services, per Section 6 of this Policy, 60 days after the billing date shown on the bill ("Amount Due After Date").¹

¹ This provision is a requirement of SB 998, and the District shall be compliant with this provision on or before April 1, 2020.

Section 3: Late Fees

- a. Payments received after the due date (Penalty Date) will be assessed a ten percent (10%) penalty of any unpaid balance, in compliance with California Government Code section 61115, subdivision (A)(3)(c). For every month a balance remains unpaid, the District will assess an additional one percent (1%) penalty for each month the balance remains unpaid. The additional 1% penalty each month is in addition to the initial ten percent (10%) penalty.
- b. The District will waive interest charges on a delinquent bill once every 12 months for a residential customer who can demonstrate to that his or her household income is below 200 percent of the federal poverty line.²
- c. Each customer shall be responsible for paying reasonable expenses of collection, including, but not limited to, attorney’s fees and costs should it become necessary to use such measures to collect the charges on the customer’s account.

Section 4 application of monthly water and wastewater rates based on occupancy

a. Water Billing

i. *Meters 1 ½” and larger*

All services with water meters 1 1/2” and larger in size, regardless of occupancy, will be considered commercial and charged according to the size of the meter in addition to the non-residential usage tier rates for actual usage.

ii. *Meters 1” and smaller (single family)*

All water meters 1” and smaller in size which serve single-family residences will be charged one (1) 1” meter fixed rate per separate residence and usage based on the Single-Family Residential Tier structure.

-ADUs sharing a service with a Single-Family residence are not considered a separate residence and not billed a separate fixed rate.

-ADUs with separate services are considered Single-Family for the purposes of this policy.

iii. *Meters 1” and smaller (multifamily)*

All water meters 1” and smaller in size which serve properties with multi-family residential units will be charged one (1) 1” meter fixed rate per separate residential building and usage based on the Single-Family Residential Tier structure.

iv. *Meters 1” and smaller (commercial and mixed use)*

All water meters 1” and smaller in size which serve properties with commercial or mixed-use occupancies will be classified as commercial and charged one (1) 1” meter fixed rate per separate building and usage based on the non-residential Tier structure.

² This provision is a requirement of SB 998, and the District shall be compliant with this provision on or before April 1, 2020.

Wastewater Billing

i. Single Family Residential

All water meters 1” and smaller in size that serve single-family residence(s) will be charged one (1) single family fixed charge per residence.

ii. Multifamily residential

All water meters 1” and smaller in size that serve multifamily dwelling units will be charged one (1) multifamily fixed charge per dwelling unit.

iii. Multiple Unit residential

Properties with multiple single-family residential buildings which are each 500 square feet or less in size and served by a single meter will be considered commercial in nature and charged one (1) commercial fixed charge and usage rate based on their volumetric strength as determined by the strength listing.

Properties with multiple single-family residential buildings which are each in excess of 500 square feet in size and served by a single meter will be considered single-family residences and be charged one (1) single family fixed charge per separate residence.

iv. Commercial and Mixed use

Commercial and mixed-use services will be charged one (1) commercial fixed charge per separate building and a usage rate based on their volumetric strength, as determined by the current strength listing adopted by board resolution.

The volumetric rate will be based on the predominant building usage based on square footage within the building. If a building has two occupancies of equal square footage within the building, then the usage rate will be the higher of the two.

Section 5: Long term Suspension of service

- a. Upon written request to the District General Manager, a customer can request that their water and sewer service be suspended for a period of no less than six (6) months.
- b. A written request must be made at least 15 days prior to the requested suspension date indicating the reason for the suspension, date of shutoff, and date of restart. The written request must contain the name of a contact, and that person’s contact information for the customer while they are out of the area or an alternate contact for someone able to make financial commitments on behalf of the current customer.
- c. If the customer is not the property owner, written authorization from the property owner must also be provided prior to approval of the suspension.
- d. In order to process the request for suspension the account must be paid in full at the time of suspension.
- e. Only one suspension will be allowed per year per account.

- f. On the day of the suspension the water meter will be turned off and locked.
- g. The District is not responsible for damage to piping or personal property past the water meter due to the long-term suspension of water and sewer service.
- h. If the service to be suspended also provide water to residential or commercial fire sprinklers, then the suspension of that service will cause the fire sprinklers to not work. The District is not responsible for damage to the building, fire sprinkler system, or any other property as a result of the water being turned off at the account holders request.

Section 6: Discontinuance of Service

Notice to Residential Owner

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges.
- b. The District must provide notice to the customer of delinquency and pending termination at least fifteen (15) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.
 - This notice will include the following information:
 - 1. Name and address of the delinquent customer;
 - 2. The amount of the delinquency;
 - 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 - 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 - 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;
 - 6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable); and
 - 7. The telephone number of a District employee who can provide additional information or institute arrangements for payment.
- c. If the District is unable collect the delinquent amount, or unable to contact the account holder or other responsible party the District shall deliver a “48-hour Disconnection Notice”, in the form of a door hanger placed at the service address, informing the delinquent customer that their service will be disconnected on a specified date if the account remains unpaid.
- d. Once a 48-hour disconnection notice has been delivered, the District shall make a good faith effort to contact the account holder, property owner, or other responsible adult

residing at the residence by telephone, text or email at least 24 hours prior to the Discontinuation of Service Date.

- e. If the District is unable to make contact with a responsible party, a 24-hour shut of notice will be delivered to the service address in the form of a door hanger, indicating the shut off reason, date, amount owed and approximate shut off time.
- f. Should a customer's service be disconnected, at the time of disconnection a "Notice of Service Disconnection" will be posted via door hanger at that time.
- g. Services shall not be disconnected pending an appeal, as outlined in Section 9 of this Policy below, or pending a request for relief, until the Board of Directors rules on the appeal.
- h. The Board of Directors has previously established a service disconnection and reconnection fee by resolution. The Board of Directors may amend the service disconnection and reconnection fee at any time by resolution.

Notice to Landlord/Tenant Individual Meter

For residential occupants receiving services through an individual meter in a detached single-family dwelling, a multi-unit residential structure, mobile home park, or a permanent residential structure in a labor camp, and the owner, manager, or operator is listed as the customer of record, and the District will provide notice to the residential occupant(s) that account is delinquent.

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges. Additionally, the District must provide notice to the customer of delinquency and pending termination at least ten (10) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.
 - This notice will include the following information:
 1. Name and address of the delinquent customer;
 2. The amount of the delinquency;
 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;
 6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable);

7. The telephone number of a District employee who can provide additional information or institute arrangements for payment;
 8. The date that the District will discontinue services; and
 9. Information that the residential occupants have the right to become customers of the public utility without being required to pay the amount due on the delinquent account.
- b. If the District is unable collect the delinquent amount, or unable to contact the account holder or other responsible party the District shall deliver a “48-hour Disconnection Notice”, in the form of a door hanger placed at the service address, informing the delinquent customer that their service will be disconnected on a specified date if the account remains unpaid.
 - c. Once a 48-hour disconnection notice has been delivered, the District shall make a good faith effort to contact the account holder, property owner, or other responsible adult residing at the residence by telephone, text or email at least 24 hours prior to any termination of service.
 - d. If the District is unable to make contact with a responsible party, a 24-hour shut of notice will be delivered to the service address in the form of a door hanger, indicating the shut off reason, date, amount owed and approximate shut off time.
 - e. Should a customer’s service be disconnected, at the time of disconnection a “Notice of Service Disconnection” will be posted via door hanger at that time.
 - f. Services not disconnected prior to an appeal, as outlined in Section 9 of this Policy below, or request for relief shall not be disconnected until the Board of Directors rules on the appeal.
 - g. The Board of Directors has previously established a service disconnection and reconnection fee by resolution. The Board of Directors may amend the service disconnection and reconnection fee at any time by resolution.

Notice to Landlord/Tenant Master Meter

For residential occupants receiving services through a master meter in a multi-unit residential structure, mobile home park, or permanent residential structures in a labor camp, and the owner, manager, or operator is listed as the customer of record, provide notice to each residential unit that account is delinquent.

Prior to the Discontinuation of Services Date, the District will take the following steps:

- a. The District will make a good faith effort to contact the account holder or other responsible party by telephone, personal contact, and if possible, by text or email regarding the outstanding charges. Additionally, the District must provide notice to the customer of delinquency and pending termination at least fifteen (15) days prior to the Discontinuation of Services Date.
 - This notice must be sent by mail, postage prepaid to customer whom the service is billed.

- This notice will include the following information:
 1. Name and address of the delinquent customer;
 2. The amount of the delinquency;
 3. Date by which payments or arrangements for payment is required to avoid discontinuation of service or charges;
 4. Procedure by which the customer may initiate a complaint or request an investigation concerning service or charges;
 5. Procedure by which the customer may request the implementation of a payment plan for the unpaid charges;
 6. Procedure for the customer to obtain information on the availability of financial assistance (including private, local, state, or federal sources, if applicable);
 7. The telephone number of a District employee who can provide additional information or institute arrangements for payment;
 8. The date that the District will discontinue services;
 9. Information that the residential occupants have the right to become customers of the public utility without being required to pay the amount due on the delinquent account; and
 10. Must specify, in plain language, what the residential occupants are required to do in order to prevent discontinuation of service, or to reestablish service; and
 11. The telephone number of a qualified legal services project, which has been recommended by the local county bar association.

Notice to Elderly or Dependent Adult

If a customer is 65 years of age or older, or a dependent adult, the following must apply:

- a. The District must provide an option to these customers for third-party notification services. For example, a qualified customer may designate his or her adult child as the designated third-party to be notified about a delinquent payment.
- b. The qualified customer shall make a request to designate a third-party to be notified on a form provided by the District and shall include the written consent of the designated third-party.
- c. The third-party notification does not obligate the third-party to pay the overdue charges, nor shall it prevent or delay the termination of services.
- d. If a qualified customer requests third-party notification, the District must attempt to notify the designated third-party to receive notification when the qualified customer's account is past due and subject to discontinuation of services.
- e. Notification shall include information on requirements to prevent discontinuation of services.

Exceptions to Discontinuation of Services

The District will not discontinue services in the following instances:

- a. On Saturday, Sunday, legal holiday, or hours during which business offices of the District's Utility Department are not open to the public;
- b. If the customer disputes the bill and during the pendency of an investigation into the customer's dispute or complaint, as outlined in Section 7 of this Policy;
- c. When the customer has been granted an extension of the period to pay the bill (however, termination may be applicable if the extension period expires);
- d. If the customer is compliant with an amortization agreement and the customer also keeps the account current as charges accrue in each subsequent billing period; and
- e. A licensed physician or surgeon has certified that termination of services will be life threatening to the customer, and the customer is financially unable to pay for service in the normal payment period, and the customer is willing to enter into an amortization agreement for all charges that the customer is unable to pay prior to delinquency.

Section 7: Request for Relief

- a. Any customer of the District may file a written request with the General Manager disputing any fee or charge assessed by the District or water service disconnection within five (5) days of the fee becoming due or water service becoming disconnected. Time limitations prescribed by this subsection shall not apply within the first ninety (90) days of this policy's adoption.
- b. Within thirteen (13) days of submitting the request in writing, the customer may make a request for an extension of the payment period of a bill asserted to be beyond the means of the customer to pay in full during the normal period for payment.
- c. The General Manager shall review all written requests for relief and either deny the request or grant the relief requested or a portion thereof. Factors for consideration shall include:
 1. Billing errors;
 2. Faulty meter or a misread meter;
 3. A water leak was present necessitating a leak adjustment;
 4. Consideration of whether the customer shall be permitted to amortize the unpaid balance of the account over a reasonable period of time; and
 5. Any other factor deemed relevant by the General Manager.

Section 8: Request for Relief, leak adjustments

- a. Any customer of the District may file a written request for a leak adjustment.

- i. The written request must include the following information: account number, name on the account, date leak was fixed, cause of the leak, supporting information of the leak repair (receipts, pictures, etc.).
- b. To apply for a leak adjustment, the following conditions must be met:
 - i. The customer's account must be current, the customer must have taken immediate action to repair the leak once the leak was identified, and the customer must not have had any other leak adjustment within 12 months of the current request.
- c. If approved by the General Manager, the amount of the credit will be determined by subtracting the average of the previous 12 months' bills from the bill for the period in which the leak occurred and dividing that amount by two.

Section 9: Appeals

- a. Any customer of the District who disputes the General Manager's final decision under section 7 and 8 of this policy, may appeal the decision by filing a "Notice of Appeal" no later than fifteen (15) days from the date of the General Manager's final decision. Appeals of the General Manager's decision shall be heard by the Board of Directors.
- b. No customer shall be entitled to a hearing before the Board of Directors without first requesting relief pursuant to Section 7 or Section 8.
- c. The Notice of Appeal shall set forth the basis for the appeal and all facts upon which the appeal is based.
- d. Within fifteen (15) days of receiving the Notice of Appeal, the General Manager shall notify the appellant of the time and place for the hearing. The General Manager shall provide notice of the hearing to the appellant no later than fourteen (14) days prior to the hearing.
- e. The customer may present evidence demonstrating that the utility bill is inaccurate, or the amount owed is improper. The General Manager may present evidence that demonstrates the accuracy of the utility bill and evidence that justifies the amount of the utility bill.
- f. The Board of Directors may affirm the amounts assessed by the General Manager, reduce any portion of the delinquent amount or penalties, or find that the imposition of the penalty is not warranted. When reducing the amount sought by the utility bill, the Board shall make a finding on the record that the reduction is in the public interest.
- g. The Board of Directors' decision shall be final, and outstanding balances shall be due immediately, unless otherwise extended by the Board of Directors.
- h. The Board of Directors, in its sole discretion, may refuse to hear an appeal and instead have the appeal heard by a neutral arbitrator. Costs of arbitration prescribed by this subsection shall be split evenly by the District and the customer.

Section 10. Collection Via Tax Roll

Any amount that remains outstanding thirty (30) days after the appeal hearing or any amount that becomes final and unappealable may be collected on the tax roll in the same manner as property

taxes, pursuant to Government Code section 61115. The General Manager shall prepare and file a report with the Board of Directors that describes the affected property and the amount of charges and delinquencies for the year. The General Manager shall publish notice of the filing of the report and of the time and place for a public hearing in a newspaper of general circulation once a week for two weeks at least fourteen (14) days prior to the public hearing.

At the public hearing, the Board of Directors shall hear and consider any objections or protests to the report. At the conclusion of the public hearing, the Board of Directors may adopt or revise the charges and penalties prior to adopting the final report. The Board of Directors determination on each affected parcel and its determinations shall be final.

After the Board of Directors adopts the final report, the General Manager shall submit the final report to the County of San Luis Obispo Clerk Recorder on or before June 1st of each year, and the delinquent charges shall become an assessment against each affected parcel and collected in the same manner as property taxes.

Section 11. Severability

If any part of this policy, or the application thereof to any person or circumstance, is held invalid, the remainder of the policy, including the application of such part or provision to other persons or circumstances, shall not be affected thereby and shall continue in full force and effect. To this end, the sections of this policy are severable.

Board of Directors Staff Report

December 14, 2023

AGENDA ITEM: 10.8

SUBJECT: Discussion on priorities for Streetlighting and Landscaping Masterplan Tabled from November 16th 2023 (Discuss and provide feedback to General Manager)

SUGGESTED ACTION: Discuss priorities for a Streetlighting and Landscaping Masterplan

DISCUSSION:

The Board should discuss what it sees for the future of the Streetlighting and Landscaping (S&L) department. This will be used to develop the Masterplan for the Streetlighting and Landscaping department. This Masterplan will be used to help guide department projects as well as to help ensure that developments are including elements that help the District achieve what is outlined in the Masterplan.

Items for inclusion in a Masterplan.

Standards:

- In conjunction with SLO County Standards, identify a master list of hardy, low maintenance, and long life trees that will add value to the community.
- In conjunction with SLO County Public Works identify standards for landscaping, benches or other improvements to be installed in connection with traffic improvements, especially calming measures such as bulb-outs and road narrowing.
- Identify standards for streetlighting;
 - Decorative streetlighting standards and general areas of application
 - Standard streetlighting standards and general areas of application
 - Identify areas to exclude streetlighting to maintain the open night sky concept
 - Identify standards for streetlight installation for public safety
 - Standards for inclusion in developments

Capital improvement projects:

- Installation of streetlights along the North River Road Bridge
- Installation of streetlights along the east side of Mission street from 10th street to 16th street
- Installation of streetlights along the west side of Mission Street from San Luis Obispo Street to 11th street and 14th street to 16th street
- Installation of streetlights in areas with known public safety issues.
- Installation of lighting at both gateway monuments
- Investigate the feasibility of installing trees and other landscaping on unused right of ways
 - For example: dead end at 15th and Rio Vista Pl, west side of Mission street south of Awalt and Sons across from Mission San Miguel, along the east side of Mission street between 11th and 14th street.

In consideration for this discussion the Board should consider what;

S&L can do:

- Install and maintain streetlighting throughout the District
- Install and maintain landscaping throughout the District in the Public Road Right of Way and

other public property.

- Medians, shoulders, planter areas within the sidewalks etc.

S&L can NOT do:

- Install and maintain streetlighting or landscaping outside the District.
- Install and maintain Parks and Recreation facilities.
- Install and maintain facilities on private property or private roadway.
- Install and maintain hardscaping. (sidewalks or pathways)

FISCAL IMPACT:

Actual cost depend on discussion and direction given.

PREPARED BY: Kelly Dodds

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 10.9

SUBJECT: Annual election of Board President and Vice President for calendar year 2024. (Discuss and appoint president and vice president)

SUGGESTED ACTION: Nominate and Elect Board of Director Officers for 2024:

A.1. President

A.2 Vice-President

DISCUSSION:

The Board of Directors (“Board”) of San Miguel Community Services District (“District”) elected Rod Smiley to serve as Board President in July of 2023. This presidential term expires in December 2023.

The Board of Directors (“Board”) of San Miguel Community Services District (“District”) elected Raynette Gregory to serve as Board Vice-President in July of 2023. This vice presidential term expires in December 2023.

District Board Rules & By laws provides for the annual election of Board officers, specifically President and Vice-President. Chapter 2.C of the District Board By-laws states that *The President and Vice-President of the Board shall be elected annually at the first regular meeting in December.* No Specific procedures for nomination and election of officers are delineated.

Current Officers:

President: Rod Smiley

Vice-President: Raynette Gregory

Nominations:

President: _____ S: _____

Vice-President: _____ S: _____

The Board should nominated and vote on a president, after a president is approved then the board should nominate and vote on a vice president.

FISCAL IMPACT:

No costs are anticipated other then the staff and legal time to bring this report to the Board, as well as staff time to update forms and the District website as necessary.

PREPARED BY: Kelly Dodds

**Board of Directors
Staff Report**

December 14, 2023

AGENDA ITEM: 12.1

SUBJECT:

Threat to Public Services or Facilities (Gov. Code, § 54957)

Consultation with: General Manager and General Counsel

SUGGESTED ACTION: Direction to staff

DISCUSSION:

FISCAL IMPACT:

unknown

PREPARED BY: Christina Pritchard
