



# Agenda

## San Miguel Community Services District

### BOARD OF DIRECTORS

John Green, President

Anthony Kalvans, Director

Gib Buckman, Director

Larry Reuck, Vice President

Travis Dawes, Director

**FRIDAY JULY 29, 2016 2:00 P.M.**

### BOARD OF DIRECTORS SPECIAL MEETING AGENDA

**SMCSD Boardroom**

**1150 Mission St.**

**San Miguel, CA 93451**

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

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

**Public Comment:** Please complete a "Request to Speak" form located at the podium in the boardroom in order to address the Board of Directors on any agenda item. Comments are limited to three minutes, unless you have registered your organization with CSD Clerk prior to the meeting. If you wish to speak on an item not on the agenda, you may do so under "Oral Communications." Any member of the public may address the Board of Directors on items on the Consent Calendar. Please complete a "Request to Speak" form as noted above and mark which item number you wish to address.

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

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

- I. Call to Order: 2:00 PM**
- II. Pledge of Allegiance:**
- III. Roll Call:**
- IV. Adoption of Special and Regular Meeting Agendas**

**V. Public Comment and Communications (for items not on the agenda):**

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

**VI. ADJOURN TO CLOSED SESSION:**

**A. CLOSED SESSION AGENDA:**

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

Pursuant to Government Code Section 54956.9 (d) (1)

**Case:** *Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-265039* and **Case:** *Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*

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

Pursuant to Government Code Section 54956.7 (2) (d) (1 case)

**B. RECONVENE TO OPEN SESSION**

**C. REPORT OUT OF CLOSED SESSION**

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

**VII. Call to Order for Regular Board Meeting (estimated to be 3:00 pm)**

**VIII. Public Comment and Communications:**

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

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

**Non-District Reports:**

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

**District Staff & Committee Reports:**

- |                             |                  |                 |
|-----------------------------|------------------|-----------------|
| 6. General Manager          | (Mr. Gentry)     | Verbal          |
| 7. District General Counsel | (Attorney White) | Verbal          |
| 8. Utility Supervisor       | (Mr. Dodds)      | Report Attached |
| 9. Fire Chief               | (Chief Roberson) | Report Attached |

- 10. District Engineer (Mr. Tanaka) Report Attached
- 11. Finance/Budget Committee (Director Dawes, Chair) Report Attached
- 12. Organization/Personnel Committee (Director Green, Chair) Summary Attached
- 13. Equipment & Facilities Comm. (Director Kalvans, Chair) Summary Attached
- 14. Water Resources Advisory Committee (Director Kalvans, Rep) Verbal

**X. CONSENT ITEMS:**

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

- 15. Board Minutes:
  - 15 a. Approval of Special Board Meeting/Workshop Minutes for June 9, 2016
  - 15 b. Approval of Special Board Meeting/Workshop Minutes for June 16, 2016
  - 15 c. Approval of Special & Regular Board Meeting Minutes for May 26, 2016
  - 15 d. Approval of Special & Regular Board Meeting Minutes for April 30, 2016
  - 15 e. Approval of Special & Regular Board Meeting Minutes for June 23, 2016
- 16. Review and Discuss Finance & Budget Committee recommendation to approve May and June 2016 YTD and Monthly Financial Reports with Treasurer’s Report.
- 17. Approval of **Resolution No. 2016- 23** requesting General Election Consolidation of District’s Biennial Election with the November 8, 2016 Consolidated General Election.
- 18. Approval of **Resolution No. 2016-27** Authorizing the establishment of a Capital Projects Fund Account with Rabobank and authorize specific banking power signatures for this account.

**XI. BOARD ACTION ITEMS:**

- 19. Review and Discuss New Bids for Purchase of New Copier/Printer Replacement

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-24** authorizing a new copier/printer replacement purchase.

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

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

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

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-25** accepting the FY 2014-15 District Financial Audit Report.

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

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

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

**STAFF RECOMMENDATION:** Staff recommends that the Board discuss FY 2016-17 Operations & Maintenance Budget and approve **Resolution No. 2016-22** adopting FY 2016-17 O & M Budget, and approving FY 2017-18 O & M Budget for planning purposes only.

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

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

- 22. Review and Discuss approving **Resolution No. 2016- 26** adopting the 2016-17 District Annual Work Program and General Manager’s Goals and District Improvement Program.

**STAFF RECOMMENDATION:** Discuss and Approve **Resolution No. 2016-26** approving 2016-17 District Improvement Plan Goals for District, Set goals for General Manager and Approve the District’s Annual 2016-17 Work Program.

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

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

**XII. BOARD COMMENT:**

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

**XIII. ADJOURNMENT**

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

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

I, Tamara Parent, Account Clerk/Operations Coordinator of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on July 22, 2016.

Date: July 22, 2016

*Tamara Parent*

Tamara Parent, Account Clerk/Operations Coordinator

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## AGENDA ITEM# IX.8

### UTILITY REPORT

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#### **Well Status:**

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

- SLT well Arsenic levels are 11 ppb; MCL is 10 ppb Sampled 6/6/16
- SLT well Nitrate levels are 4.1 ppb; MCL is 45 ppb Sampled 6/6/16
- Arsenic levels on Oak Drive are 7 ppb; MCL is 10 ppb Sampled 6/6/16
- Well 3 and 4 are both in operation.
- Well 4 water static level 80.6 4/18/16
- SLT Water static level 156' 4/5/16

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

Water leaks this month: 0 This year: 3

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

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

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

Sewer overflows this month: 0 this year: 0

Sewer related calls through the alarm company this month: 5 this Year: 8

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

#### **WWTP status:**

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

#### **Lighting status:**

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

#### **Project status:**

- Continuing raising valves and manholes around town.

#### **SCADA progress:**

- Installation is complete and final corrections are being made.

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

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

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

### **Development:**

Currently working with;

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

Potential development:

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

### **San Miguel Community Cleanup:**

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

### **SLO County in San Miguel:**

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

### **Caltrans in San Miguel:**

- Caltrans is underway on improvements to the HWY 101 corridor

**Rain in San Miguel:**

Calendar year as measured at our WWTP

2014 total	14.25"
2015 total	5"
1/4-10/16	2"
1/18-19/16	.75"
1/31/16	.75"
2/17/16	Not measureable
3/4-6/16	1.5"
3/7-15/16	2.25"
2016 total	7.25"

PREPARED BY:

*Kelly Dodds*

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Kelly Dodds  
Utility Supervisor

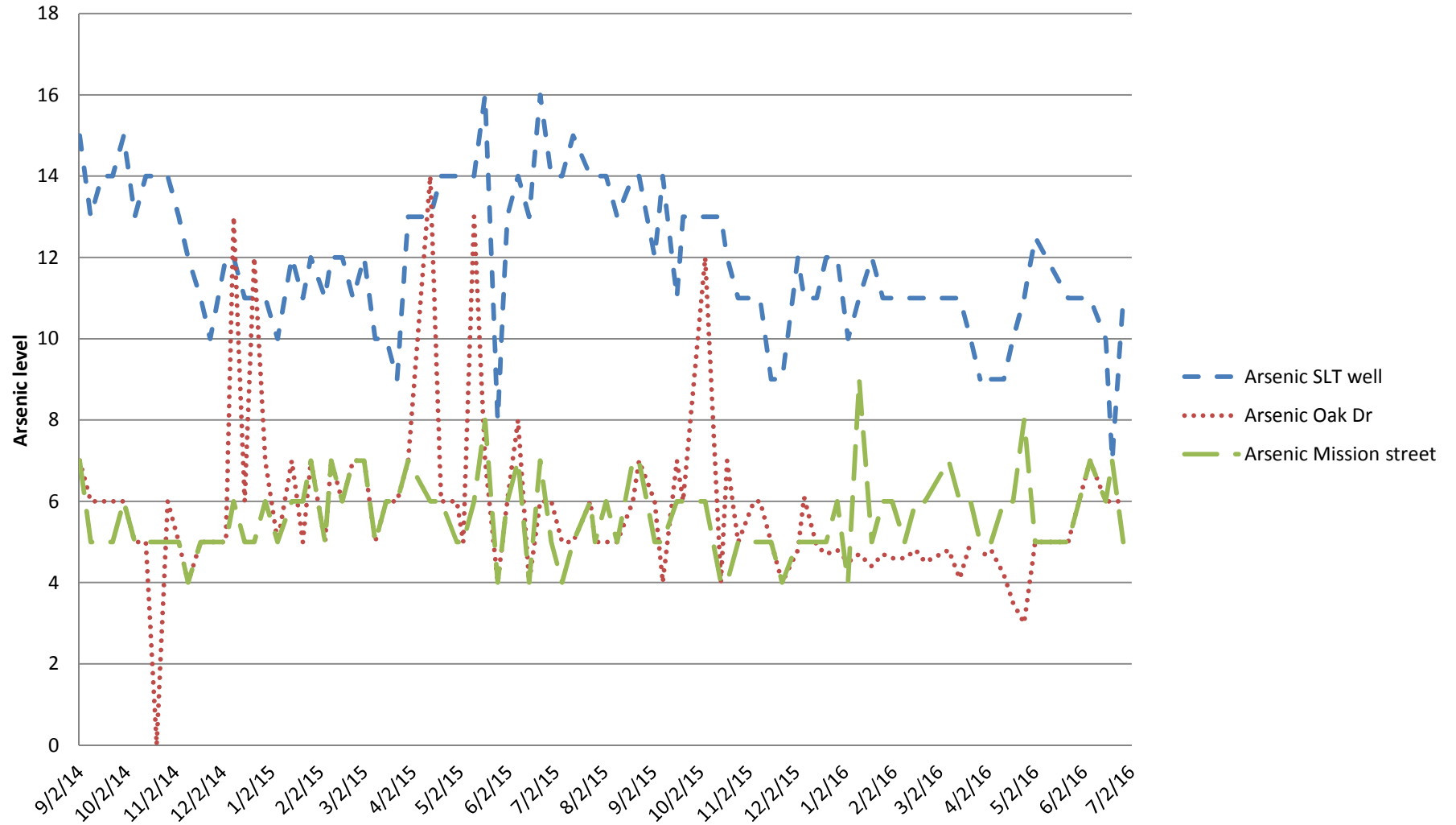
APPROVED BY:

*Darrell Gentry*

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Darrell W. Gentry  
General Manager

Date: July 22, 2016

# Arsenic Trending



7/14/2016





## San Miguel Community Services District Board of Directors Meeting

### Staff Report

July 29, 2016

AGENDA ITEM: IX 9

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

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

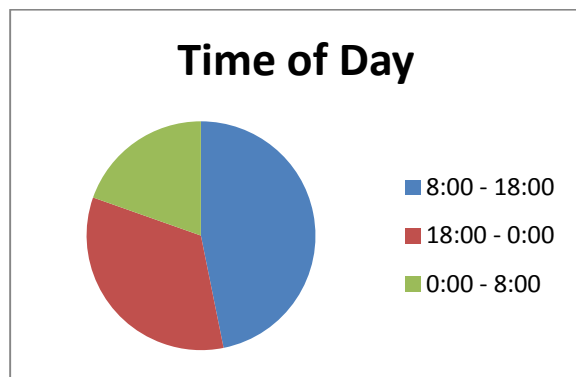
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#### **INCIDENTS:**

Total Incidents for June **42**

Time of Day

0800 to 1800	21	<b>50 %</b>
1800 to 0000	17	<b>40%</b>
0000 to 0800	4	<b>10%</b>



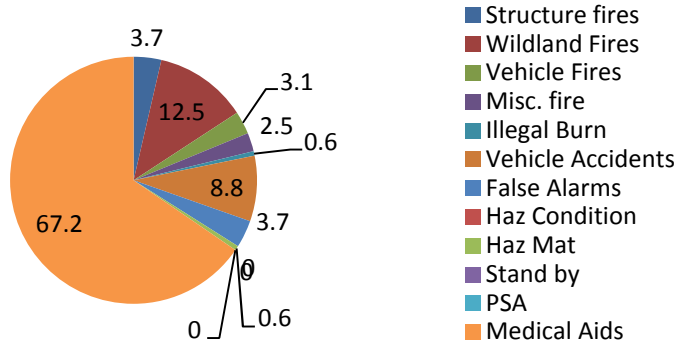
Emergency Response Man Hours	<b>401</b>	2016 total	692
Stand-By Man Hours	<b>195</b>		<u>356</u>
			1048

Emergency Response Man Hours per Call = 6.8 hr.

Stand-By Average per Call = 3.4 hr.

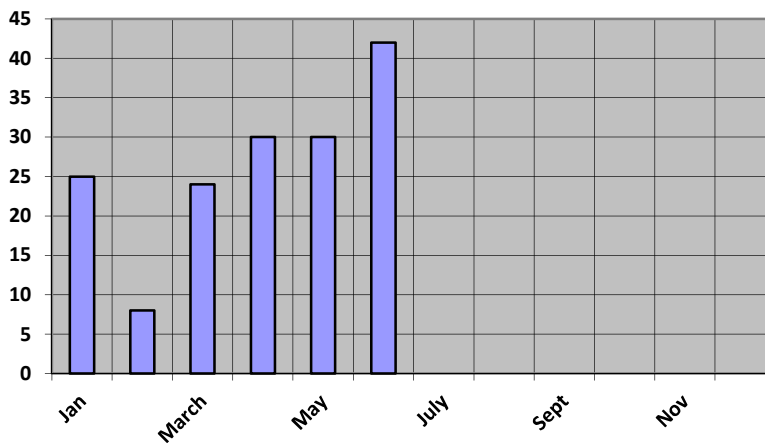
Average Calls per Month in 2016	26.5
Total calls for the year to date	159

### Response Breakdown by %



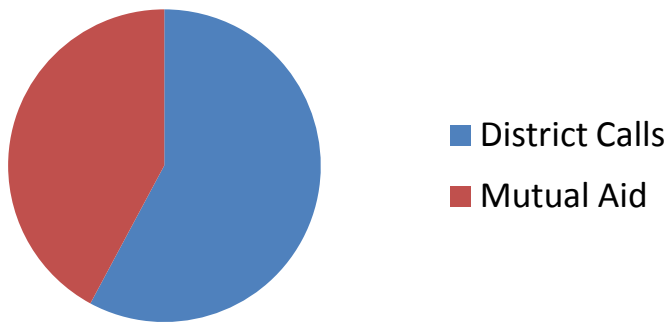
For 159 calls for 6 Months in 2016

District Calls	57.3%
Mutual Aid	42.7%
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Structure fires	3.7%
Wildland Fires	12.5%
Vehicle Fires	3.1%
Misc. fire	2.5%
Illegal Burn	.6%
Vehicle Accidents	8.8%
False Alarms	3.7%
Haz Condition	0%
Haz Mat	.6%
Stand by	0%
PSA	0%
Medical Aids	67.2%



	June	YTD
District calls	10 23.8%	92 57.8%
Mutual aid calls	32 76.1%	67 42.1%
Assist Camp Roberts	18	29

### Response



**Personnel:**

- 1 Chief
- 1 Assistant Chief

We currently have 15 active members.

- 3 Fire Captains
- 2 Engineers
- 8 Firefighters
- 0 new recruits

**Equipment:**

- All equipment is in service.

**Activities:**

**June**

<u>Date</u>	<u>Subject matter</u>	
7	Wildland Progressive Hose Lays	
14	Engine Company Operations / Mission Response	
21	Vehicle Extrication	
28	Association Meeting	
<u>Date</u>	<u>Other activities</u>	<u>Time</u>
4	Structure Fire Training Burn	08:00- 16:00
10	Start Weed Abatement	
20	Finish Weed Abatement	
	Work Day on training Site	

**July**

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

**Information:**

**Prepared By:**

*Rob Roberson*

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**Rob Roberson, Chief**


**Approved By:**

*Darrell W. Gentry*

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**Darrell W. Gentry, GM**

# SAN MIGUEL FIRE DEPARTMENT 2016 RESPONSES

IX-9

	<b>JAN</b>		<b>FEB</b>		<b>MAR</b>		<b>APR</b>		<b>MAY</b>		<b>JUN</b>		<b>JUL</b>		<b>AUG</b>		<b>SEP</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>TOTAL</b>			
	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid		
Structure Fires	0	0	0	1	1	0	1	0	0	2	0	1													2	4		
Veg. Fires	0	0	0	0	0	0	0	2	2	6	1	9													3	17		
Vehicle Fires	0	1	0	0	0	0	0	0	1	1	0	2													1	4		
Misc. Fires	1	0	0	0	0	0	0	0	3	0	0	0													4	0		
Illegal Burning	0	0	0	0	1	0	0	0	0	0	0	0													1	0		
Vehicle Accidents	1	1	1	0	1	2	2	1	2	0	0	2													7	7		
False Alarms	2	0	0	0	1	1	1	0	0	0	1	0													5	1		
Hazardous Condition	0	0	0	0	0	0	0	0	0	0	0	0													0	0		
Hazardous Materials	0	0	0	0	1	0	0	0	0	0	0	0													1	0		
Standby	0	0	0	0	0	0	0	0	0	0	0	0													0	0		
Pub.Svc.Asst.	0	0	0	0	0	0	0	0	0	0	0	0													0	0		
Medical Aids	15	4	4	2	10	6	19	4	11	2	8	18													67	40		
<b>Call TOTALS</b>	19	6	5	3	15	9	23	7	19	11	10	32	0	0	0	0	0	0	0	0	0	0	0	0	91	68		
	<b>25</b>		<b>8</b>		<b>24</b>		<b>30</b>		<b>30</b>		<b>42</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>159</b>			
<i>CPR</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mutual Aid SLO/Mon.	6	0	1	1	9	0	7	0	11	0	32	0													0	67		
Camp Bob Asst.	0		0		3		0		8		18										0					29		
Average Calls Per	<i>Month</i>		26.5	<i>Day</i>	0.7	<i>SLO Co. MA</i>				<b>66</b>	<i>Montrey Co. MA</i>				<b>1</b>	<i>CPR TOTAL</i>				<b>0</b>								

# Fire Equipment 2016 Mileage / Fuel Report

IX. 9-3

Mileage/ Fuel	January		February		March		April		May		June		Total		Avg. MPG
	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
<b>Diesel</b>															
E-8696	106	19.5	70	11	144	35.4	19	0	138	40.5	275		752	106.4	7.1
E-8687	39	15	12	8	80	24	15	10	225	65.2	129		500	122.2	4.1
E-8668	18	0	44	7.8	64	8	38	8.5	75	13	24		263	37.3	7.1
<b>6 Month Total</b>												<b>1515</b>	<b>265.9</b>	<b>5.7</b>	
<b>Gas</b>															
U-8630	468	37.95	330	19.9	681	51.1	213	19.1	506	53.12	936	62.5	3134	243.7	12.9
C-8600	592	46.4	335	31	420	51.1	509	54.8	467	36.7	564	45	2887	265	10.9
<b>6 Month Total</b>												<b>6021</b>	<b>508.7</b>	<b>11.8</b>	

Mileage / Fuel	July		August		September		October		November		December		Total		Avg. MPG
	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
<b>Diesel</b>															
E-8696													752	106.4	7.1
E-8687													500	122.2	4.1
E-8668													263	37.3	7.1
<b>6 Month Total</b>												<b>1515</b>	<b>265.9</b>	<b>5.7</b>	
<b>Gas</b>															
U-8630													3134	243.7	12.9
C-8600													2887	265	10.9
<b>6 Month Total</b>												<b>6021</b>	<b>508.7</b>	<b>11.8</b>	

YTD 2016 Total	mi.	gal.	Avg. MPG
<b>Diesel</b>	<b>3030</b>	<b>531.8</b>	<b>5.7</b>
<b>Gas</b>	<b>12042</b>	<b>1017</b>	<b>11.8</b>

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

**BOARD OF DIRECTORS**  
John Green, President  
Larry Reuck, Vice President  
Anthony Kalvans  
Gib Buckman  
Travis Dawes

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

**DATE:** July 28, 2016  
**TO:** Board of Directors  
**VIA:** Darrell Gentry, General Manager  
**FROM:** Steven G. Tanaka, P.E.  
**SUBJECT:** Monthly District Engineer's Report – June 2016

**SUMMARY OF ACTIVE PROJECTS**

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

**DISCUSSION:**

1. **Salt & Nutrient Management Plan (S&NMP)**. The final S&NMP was submitted by the City

of Paso Robles to the Regional Board on 5/13/15, fulfilling this region's requirements of the State's recycled water policy. This document is intended to be a working document that adapts over time as the groundwater basin changes. It is anticipated that this Plan will be incorporated into a future Groundwater Sustainability Plan required by the recently enacted Sustainable Groundwater Management Act. A full hard copy of this document will be forthcoming from the City of Paso Robles in the near future. **No change from prior report.**

2. **Water Well Quality/Radioactivity.** Re-testing of radioactivity levels in Wells 3 and 4 indicate compliance with primary drinking water standards, and State Division of Drinking Water (formerly California Department of Public Health (CDPH)) acknowledged keeping the wells in service. Although the re-testing yielded positive results in this regard, it is a reminder that radioactivity levels in both wells will continue to be a growing concern over the coming years. **No change from prior report.**
3. **SSMP Update (2015) and Audit (2016).** District Engineer completed the bi-annual SSMP audit with staff in 2014, and the final audit report was transmitted to the General Manager. The audit has been on file at the District office. This audit is required every two years. The audit does not require adoption/certification by the Board, but must remain on file at the District's office. District staff is working on SSMP audit corrections/updates at this time.
4. **Capital Improvements Planning.** DE and staff met on December 15, 2015, to discuss various water and sewer system capital improvement projects anticipated for the coming years. Based on this meeting, DE and staff prepared a CIP memorandum, laying out general recommendations for upcoming needed CIPs in the coming years. This report has been reviewed by utilities staff, and now is currently being reviewed by the General Manager. It is expected that this report will be presented at an upcoming committee meeting. In June, DE provided staff with a budgetary cost breakdown for WWTP upgrade hard and soft costs, for use in funding.
5. **San Miguel Park.** The County and Wallace Group Design team continue moving forward with Park design activities. A draft 50% design package was reviewed by staff and DE, and comments submitted to the County/Wallace Group design team. The County and the WG design team expect to finalize San Miguel Park and L Street Plans as a single package, by end of July 2016. Construction is projected to start January 2017. Staff has been advised to plan to replace the water main in the area of the Park during this time, to avoid costs of street/pavement restoration. A fire hydrant on 12th Street may require relocation to accommodate the Park Improvements; however, at this time it is not clear if the County will pay for relocation as part of the Park Project, or will request the District to implement the FH relocation.
6. **L Street Improvements.** See San Miguel Park update above. Next month, San Miguel Park and L Street Improvements will be combined into a single item in this Report.
7. **2015 CDBG Grant Cycle.** Staff submitted one application (SLT well blending piping to tank) for possible grant funding consideration by the County, and addressed the Board of Supervisors at the 10/23/14 public hearing to express the District's needs for various infrastructure projects. County has indicated that this Project will be funded through CDBG

grant funds. DE submitted a letter proposal to District staff a letter proposal in early December 2015 for professional services. Staff is in the process of acquiring services for a biologist and archaeologist to address CEQA/NEPA requirements. District staff is reviewing other engineering proposals for possible selection to perform the Work.

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





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

**MEETING SUMMARY NOTES**

*For Wednesday, July 6, 2016 – 2:30 pm*

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- I. Called to Order at 2:31pm by Chair Dawes**
  - II. Pledge of Allegiance lead by Director Buckman**
  - III. Roll Call –** Director Buckman – Present  
Director Dawes – Present

**Others in Attendance:** Bob Crosby, District Financial Auditor, Utility Supervisor Dodds and Laverne Buckman

- IV. Public Comment – None**
- V. Special Status Report & Discussion on Financial Audit Progress by District Auditor—Bob Crosby, Crosby Company**

General Manager introduced the purpose for this special status report and discussion with Auditor about the FY 2014-15 District Financial Audit which remains pending at this point. Mr. Crosby was invited to provide his status report directly to Committee Members. General Manager also indicated that the July 29<sup>th</sup> Board Meeting is scheduled to present this audit report for acceptance and approval by the Board. Mr. Crosby has been advised of deadlines for getting the Final Audit report to Board on this date.

Mr. Crosby gave a brief verbal status report outlining the items that he is still finalizing which includes review of fixed asset information just received from former District Auditor, Bloomberg, Griffin. He also spoke about 4 pages of manual journal voucher adjustments that he is reviewing so he can finalize the FY 2014-15 Audit report. He stated that the last Management Letter he has done was in 2011. He assured the Committee Members that all the numbers provided by District staff are “good” numbers and spoke about all the personnel changes that have been a factor for the District accounting function over the past 2-3 years. He spoke about needing details of miscellaneous accounts that have been provided by District staff. It is also necessary to understand what reverse journal entries and how to handle them for purposes of

simplifying auditing process. He stated his belief that the District has very solid and good people in place who know what they are doing.

Mr. Crosby asked if there were any questions by the Committee. Director Buckman asked if he was going to be ready with Audit for the July 29<sup>th</sup> meeting. Mr. Crosby replied yes, he would have the report to District by July 22<sup>nd</sup> for Board review.

Director Dawes asked Mr. Crosby to clarify his understanding about his understanding of problems that have or are contributing to delay in finalizing audit, and to describe what was not being produced for his use, a District problem or someone else.

Mr. Crosby stated that former auditor could not readily provide data regarding fixed assets, depreciation schedule used for their audit work performed. There were delays by that former auditor that complicated and delayed his work. He spoke about his work being done to review supporting documentation for various accounts.

Director Dawes called for any public questions.

Laverne Buckman asked about availability of other documents needed. Mr. Crosby stated he has been able to get documents and other requested information directly from District. Ms. Buckman also asked if miscellaneous accounts were properly labeled or was there anything unusual in accounts. Mr. Crosby answered no nothing unusual but his pre-analytical review showed 3 accounts, in particular, that needed have supportive documentation. Those were the old improvement district bonds payment schedule, the fixed assets and depreciation. He had also questioned a figure of \$3,000 in expenses that is needs to be supported by documentation. He believes there may be an adjustment error that can easily be fixed once located. He re-emphasized that there is nothing unusual going on.

Director Dawes asked if this was the first time that Mr. Crosby had worked with the Black Mountain System for accounting and was he aware of other agencies using Black Mountain. Mr. Crosby stated that yes, it was his first time auditing a Black Mountain accounting system documentation. He was not aware of any other agency using Black Mountain System for utility billing or accounting in this area. He believed he remembered Nipomo CSD, years ago, taking a look but not going forward with acquisition.

Director Dawes asked Mr. Crosby if he wants to continue as District Auditor. Mr. Crosby answered yes. He is doing a lot of work but wants to continue. He is aware of District staff's desire to achieve a certificate of excellence in financial reporting from CSDA.

There were no further questions. Committee thanked Mr. Crosby for appearing to answer questions and provide a status report. Committee also asked him about scheduling and availability to complete the FY 2015-16 Audit much earlier than current effort. Mr. Crosby indicated that he is prepared to begin work in August on FY 2015-16 Audit.

## **VI. AGENDA:**

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

General Manager gave a brief review of written report in packet for the May-June Financial Report. He summarized where the preliminary year-end of accounts highlighting total revenues and expenses.

Chair Dawes asked to proceed with Committee examination of the Treasurer's Report. He asked if the Water Project account would be shifted as a result of changes in FY 2016-17 O & M Budget with these monies being used for meter replacements as originally intended by the grant funds received some years ago. GM replied that yes, this account will be closed out as funds are expended for meter replacement and account becomes zeroed out.

Chair Dawes asked if there were any other questions. There were none.

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

Chair asked about mileage reimbursement for Director Kalvans and asked to verify dates attending were not duplicates. GM noted for follow-up.

Laverne Buckman asked Committee about the Union Bank account. GM explained background for setting up this account for Capital Projects, however, there has been a significant amount of bank staff confusion about the type of account needed and their internal policies that he has ended the account application and will request Board action for setting up this account with another bank. The Claims Detail report will show a reversal to fund account contributing to account in next reporting period.

There were questions about Fund 20 Fire Department expenses listed as landscape maintenance. GM replied that those expenses were for contractual services done for annual weed abatement under the fire safety program. Committee asked for verification and follow-up.

Chair Dawes questioned the expenses for Fund 40 Wastewater for air conditioning repairs. Utility Supervisor replied that those expenses were split between Fund 40 and 50 for servicing the utility vehicle air conditioning unit.

Director Buckman asked about a centrifuge pump rental expense listed for Fund 40. Utility Supervisor explained that this pump rental was needed for the time when the WWTP pumps were down for repairs.

Director Dawes asked about expense for iPad case shown in Fund 50 and also asked about the Frontier Communication expenses for SCADA. GM indicated that the iPad case was charged to Fund 50 but would follow-up in response to Committee. Utility Supervisor replied to question

about Frontier who provides wireless service for water well communications that tie into the SCADA system.

There were no further questions by Committee or public.

Chair Dawes began a review of Statement of Revenues by asking GM to getting the report adjustments to the YTD column done because there is still missing information. GM noted for a follow-up response.

Laverne Buckman asked the Committee about fire impact fees being less than projected in budget. GM replied to Committee that fees received are 82% of budget projections but 2 development projects have not progressed as quickly as determined possible which has resulted in the target projection being missed. GM also stated that fire impact fees, like water and wastewater connections fees, are to be used for fire equipment or facility purchases and not counted for general O & M expenses or uses.

Chair Dawes questioned Fund 50 water meter fees YTD figure and asked GM to note for follow-up and clarification. GM noted the item for follow-up.

Chair Dawes asked about the seemingly duplicated line items that describe waste contract and franchise fees. He asked why are there two account line items and aren't they the same thing. GM explained that District receives franchise fees that are required by the franchise contract. The duplication is confusion and is noted for follow-up.

There were no further questions by the Committee or public.

Chair Dawes began a review of the Statement of Expenditures Report.

Laverne Buckman questioned the Committee about expenses for training being over budget and what was it for. GM explained that expenses were for the Special Board training session by BHI Consulting on April 30<sup>th</sup>. A journal entry or a manual year-end adjustment may be needed to resolve. She also asked Committee about the overage on Workers Comp expenses. GM replied that this item was under budgeted for the fiscal year but there were added expenses due to premium calculations. She asked for clarification about bank service charges listed in Fund 20 and expenses for licenses, permits and fees listed in Fund 40. GM replied to Committee that the Fund 20 bank service charges appear to be a figure that reflects a beginning balance, not an actual YTD number. GM noted for follow-up to the Committee.

The Fund 40 licenses, permits should show adjustment to correct budget figures for Waste Discharge fees/permits and other licenses, permits and fees that is being questioned. GM noted for follow-up to the Committee.

Chair Dawes noted that accounts that did not have a budget amount should be eliminated, if possible, from report or shows a dollar amount just to reduce confusion.

Director Buckman asked for an explanation of over budget expense for repairs and maintenance of equipment. Utility Supervisor Dodds explained that recent motor and pump repairs have resulted in the over budget expenses shown. These were unanticipated expenses.

Chair Dawes asked GM to follow-up on dues and subscriptions expenses and to provide information about how these costs were incurred. He also asked for follow-up Item 459 SCADA expenses, especially why there is no appropriated amount listed.

There were Committee questions about water main valve replacements and meter replacement that Utility Supervisor answered by explaining the number of meters replaced throughout the district this year. He also explained that the chemical expenses in question were previously listed by well location but there was a shift to aggregate those into a single line item. He believes that a correction to journal entry can show budget vs. actual expenses for chemicals.

Director Buckman questioned expenses for manholes and valve raising and whether or not this was work done for County's River Road project. Utility Supervisor replied no but was uncertain about the YTD figure. GM noted item for follow-up to the Committee.

There were no further questions by Committee or public.

Committee recommended monthly financial reports be forwarded to Board for action.

**2. Discuss and recommend approval to Board authorize use of janitorial services to Brendler Janitorial Service.**

General Manager gave a brief overview of written report provided to Committee. The request is seeking janitorial services not to exceed \$3,600 yearly for twice a month cleaning services at District Administrative and Fire Station building. GM described the need for such services and effort to obtain several quotes but having received only the quote by Brendler Janitorial provided in Committee packet. The quote provided is within the Purchasing Policy limits authorized for GM approval. GM brought the item to Committee since there has been no past or may never janitorial services provided.

Committee Members reviewed the specific areas to be cleaned should be listed in any agreement. Committee asked why there were no other quotes received. GM explained that several vendors called but only one came to District for an inspection and based their submitted quote on that inspection. GM indicated that the Committee may asked for additional quotes by other vendors and to bring item back for consideration.

Committee directed GM to seek out added quotes from other services and bring the item back to Committee for consideration.

There were no other comments or questions.

(continued on next page)

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

General Manager gave a brief summary of written report in Committee packet and asked Utility Supervisor Dodds to elaborate on the reason for the Change Order. Utility Supervisor explained the need as related to an event involving the complete failure of either the SCADA controls or the transducer unit. These backup floats function to as backup in this type of event to assure that there are inadvertent contaminations, spills or violation of State permit standards. The backup float system that has been in place since plant upgrades in 2001 did not actually work, which was done by TESCO too.

He also explained that TESCO did not properly configure the 2001 installation of backup floats so they would be integrated into the WWTP system. These 2001 backup floats were not identified in the SCADA RFP originally distributed for bidding because staff was unaware of the issue and original installation work done. The backup float is a required redundancy for permit compliance.

The fiscal impact of the requested Change Order is \$2,869. An appropriation must be approved by the Board from Wastewater Capital Reserves since the budgeted amount for SCADA purchase did not include this added cost.

Committee Members had no questions of staff. There were no public comments or requests to speak.

Committee unanimously recommended that the Board approve this requested Change Order.

**4. Review and Discuss a proposal for property appraisal services.**

General Manager gave a brief summary of written report in Committee's packet and explained concerns that only 1 firm had responded. The responding firm, Schenberger, Taylor, McCormick & Jecker (STMJ) is a reputable firm with public agency appraisal requirements having performed these services since 1972 in San Luis Obispo area.

The STMJ quote for requested appraisal services has a range of \$11,500 to \$14,500 depending on how many parcels are finalized for appraisal by the District. These services would include, as quoted, parcels north and south of Fire Station with a limit on northern area to be no further north than 12<sup>th</sup> Street which would be an estimated 4 lots north of District property line.

The Committee Members make several comments about the cost of these services, why is a public agency appraisal needed and how to solicit more quotes. GM explained that staff can re-double effort to get more quotes to consider prior to making a recommendation to the Board. The value of a public agency appraisal is if eminent domain proceeding is needed or required then an appraisal, like other types, can help determine the property value(s) especially if a court proceeding is ultimately involved with the matter.

Committee requested that staff seek out more quotes for these services and bring the item back to Committee. GM noted the request.

**VII. COMMITTEE COMMENTS**

There were no additional comments by Committee Members.

**VIII. ADJOURNMENT**

**Time: 4:17 PM**

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## SAN MIGUEL COMMUNITY SERVICES DISTRICT ORGANIZATION & PERSONNEL COMMITTEE

### MEETING SUMMARY NOTES

*For Thursday, July 8, 2016 – 9:00 am*

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- I. Call to Order- 9:05 A.M Chair Green**
- II. Pledge of Allegiance Lead by Director Kalvans**
- III. Roll Call: Directors Green and Kalvans were present.**
- IV. Oral and Written Communications: There was no oral or written communications. No person requested to speak.**
- V. AGENDA:**
- 1. Review and Discuss Amendments to Section 2020 – Existing Personnel Policies for Recruitment and Hiring.**

Chair Green introduced agenda item and asked staff for a brief report based on written report in the agenda packet. General Manager Gentry reported suggested changes to Section 202 of the Personnel Policy if the pending comprehensive Personnel Policy Manual being considered on July 29<sup>th</sup> should fail to pass.

The recommended amendment changes to Section 2020, as described by GM, included the addition of language that would base Board's review and approval of a hiring selection on background checks, drug testing and citizenship verification with a GM statement of qualifications for selection.

Director Kalvans asked about the requirement for criminal background checks as well as the credit checks. GM explained that the proposed language specifies background checks, including criminal and credit.

Director Green commented that language should spell out the intended background checks. He questioned why this item was being discussed since the Section 2020 already requires Board review and approval of hiring. GM answered that the Committee had requested this item to be brought back with



additional language that would spell out the background checks, drug testing and citizenship verification requirements.

Director Green spoke about including criminal, credit, employment references prior to a job offer for any full and part time permanent employment until the Board has reviewed and approved a GM selection choice.

Committee asked staff to modify and forward to Board the proposed amendments to Section 2020 as discussed with these added changes.

## **2. Review and Discuss of continuing District Engineer services.**

Director Green introduced the agenda item and asked staff to give a report. GM presented a verbal summary of the written staff report. GM spoke about the existing long-time contractual services provided by the Wallace Group. GM indicated that over the past 2 years the increased use of competitive bidding procedures and the Board adopted Purchasing Policies has allowed the District to realize competitive bids for equipment and services. GM reviewed the past 2 years of expenses for District Engineer services and what the District got in return. GM also spoke about the future needs of District for engineering being very different than past services provided. As a result, GM provided some options for purpose of determining the direction of the District Board. The options included the distribution of an RFP for services, re-negotiating a new services agreement with the Wallace Group or continue the existing contract with present terms and conditions.

Committee spoke briefly about a desire to solicit competitive bids from Engineering firms using an RFP process. Director Green asked if an RFP could be circulated prior to Board making a selection choice. GM replied that it could be done that way.

Director Kalvans asked if GM had spoken to other CSD's about sharing personnel and costs for this position. GM replied that there had been no conversation with other CSD GM's about sharing costs or personnel for these services, but would be open to find out what type of a response might be forthcoming from other districts. Committee discussed this option further and asked GM to follow-up with inquiries and discussions as may be fruitful in addition to an RFP.

Committee gave direction as stated in its discussion and asked staff to bring this item back for future discussion and/or action.

## **3. Review and Discuss of 2016-17 O & P Committee Work Program.**

Chair Green introduced this agenda item and asked staff to present. GM stated that the purpose of this Committee Work Program was to provide the Board with

a listing of comprehensive Annual Work Program for all committees. This Work Program is intended to replace the previous “punch list” which did have measurable metric for assessing performance or assuring that Board goals were precise for budgeting and tracking. GM also presented a preliminary listing of Committee Work Program objectives and asked for Committee input on list and to discuss priority ranking.

Committee discussed the preliminary listing which included 8 listed items. Committee agreed to delete the first item listed and keep it with the E & F Committee solely. The remainder items were discussed in detail. The Committee agreed the remaining items were important and ranked the items as follows:

<b>Work Program Items:</b>	<b>Priority Rank</b>
District Engineer Services	#1
Review of GM strategy plan for operations & performance	#2
Review and update of District Records Retention Policy	#3
Review of Board of Directors Handbook	#4
Review of Master Plan of Facilities, Current and Projected	#5
Review of Preliminary District Disaster Preparedness Plan	#6
Conduct Annual Site Visit to all District Facilities	#7

Committee agreed that since the District Engineer services was under evaluation and direction had been given earlier in the agenda to keep as first priority. Also Committee agreed that the annual site visit should be scheduled for after January.

There were no other items discussed or to be added at this time.

**VI. COMMITTEE COMMENTS:**

Committee discussed a calendar date and time for its next meeting. Committee members agreed to set August 19, 2016 9AM for the next meeting.

**VII. Chair Green adjourned meeting at: Time: 9:42 AM**

**Submitted by**  
John Green,  
Chair -- O & P Committee



## SAN MIGUEL COMMUNITY SERVICES DISTRICT

### EQUIPMENT & FACILITIES COMMITTEE MEETING SUMMARY NOTES

*For Thursday, July 14, 2016 – 12:00 noon*

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**I. Called to Order at 12:00 p.m. by Chair Kalvans.**

**II. Pledge of Allegiance**

**III. Roll Call – Director Kalvans – Present  
Director Reuck – Present**

**Other Persons in Attendance:**

**Jordan Garbayo—County Energy Watch Specialist,  
Aron Kardashian, San Miguel Garbage Company,  
Tamara Parent, District Staff—Operations Coordinator**

**IV. Oral and Written Communication - None**

**VI. AGENDA**

**1. Consider and Discuss a Presentation for On Bill financing to purchase new aerator motors for Machado WWTP as energy efficiency replacement equipment.**

This item was a request to discuss informational presentation about On Billing Financing process and procedures of capital equipment purchase at the WWTP facility. General Manager (GM) introduced the written report and discussed the background information related to the recent Energy Audit done for District facilities reviewed by the Board of Directors approximately two months ago.

The Committee was advised that the WWTP aerator motors for WWTP facility is significant factor for energy efficiency replacement as well as operational efficiency. Replacement of aerator motors, in the near term, can be achieved through various options, including: capital purchase with District Board authorization; use of loan financing at market rate interest; funds or loans available through state and/or federal programs; use of available state or federal grants; or by on bill financing by a PG&E/CPUC program.

All of these options have various contributions by the District, which represent an “out-of-pocket” payment with interest. State and federal grants can be a funding source with a match contribution to a grant amount. Typically, matching funds will be 25% but can be, depending on the type of grant and source, up to 50% matching dollars contributed by the District.

As discussed in presentation, on bill financing does not have a structural debt obligation like a commercial or governmental loan. On bill financing uses PG& E energy efficient component that finances a capital purchase of items like the WWTP aerator motors when there has been a Large Audit report prepared, such as the District’s, showing a need for equipment replacement.

Jordan Garbayo from County Energy Watch Program was asked to provide additional information about the On Bill Financing mechanism that potentially can be used by the District in purchasing needed aerator motors. He discussed the need to look at using the method of Preponderance of Evidence to support “early retirement” claim of motors as a means of realizing energy efficiencies in WWTP operations.

Director Kalvans asked staff and Mr. Garbayo to reply to the question of “What are disadvantages to using OBF method to replace the motors?” Mr. Garbayo replied that there are challenges to the Preponderance process due to its requirements for detailed explanation to support an “early retirement” in realizing energy efficiencies in operations and to address the tie-in to OBF repayment since OBF is a zero interest program. OBF needs to structure as an incentive, customized to specific operations, such as SMCS D. The Preponderance path is the clearest means to state the energy efficiencies to be realized for the PG&E/CPUC program.

A chief component for PG &E/CPUC is whether or not an agency has completed a Very Large Energy Audit and is working toward action steps that implement recommendations. SMCS D has such an Audit and has begun implementation even with this current and any further discussions by Committee and/or the Board. These would be documented in a statement to PG &E/CPUC for their consideration in an OBF method of purchasing the aerator motors.

The simple payback, as Mr. Garbayo points, could be structured for a 3.9-year term at 0% interest that would be done through monthly billing to the District. Annual cost savings (\$/yr) would be an estimated \$36,700 with a purchase cost of \$168,000. The estimated incentive for early retirement and improved energy efficiency is \$22,692.

GM pointed out that these estimates were revised, as requested by the Board’s discussion previously, and directly tie-in to satisfying the Preponderance criteria for incentives as well as a short pay-back period. Ideally, the District should consider the purchase of submerged aerator motors in ponds #3 & 4 with fine pore

bubble diffusers that can increase the interfacial area of smaller bubbles. An oxygen transfer of 15% could be realized through this equipment. This bubble mixing process is desired for sufficient mixing to disperse dissolved oxygen (DO) in the system. Mixing is often a reason for aeration energy usage rather than oxygen demand.

The use of OBF would allow the District to achieve these results, improve energy efficiency and improve overall system operations by a more desirable oxygen mixing operation.

Director Reuck had questions about the OBF program details, specifically how likely is it that the District can use this program?

Mr. Garbayo replied that there is a lot of paperwork to be done but some important steps have already been done, specifically the Very Large Audit. He indicated that the next steps will be for the preparation of an RFP to prepare engineering documents in support of an OBF request by the District. He states that County Energy Watch is ready to assist with this effort in conjunction with District GM and staff. He also stated that a part of documentation will be to conduct a “test-in” which is PG&E’s verification of energy usage by the facility but this work is done later in the process.

GM indicated that District is already working with Mr. Garbayo and Mr. Griesser at County Energy Watch.

Director Kalvans asked if the Committee should review OBF documents and/or other further actions prior to making a recommendation to the Board. GM replied that the Committee can request this information be brought back to Committee for review before going to the Board.

There were no further questions or comments. Committee agreed, unanimously, to have the RFP and other OBF documents brought back to the Committee prior to forwarding any recommendation to the Board.

Chair Kalvans thanked Mr. Garbayo for attending and to continue working with staff. He is generally supportive of the approach. Direction given to GM.

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

This item is a request to consider and to discuss the potential for organic/food waste recycling facility related to WWTP operations and the potential opportunities for public-private partnership. General Manager (GM) gave a summary of written staff report and supportive documents in the report.

GM spoke about the April 1<sup>st</sup> State law requiring organic/food waste recycling operations. This item is requesting Committee discussion and direction to staff for follow-up work needed prior to a Board recommendation being given.

GM spoke about reasons for this proposal discussion being the opportunity for new solid waste operations that can also benefit the WWTP operations. GM outlined 4 specific District goals that should be used to guide discussions and future decisions.

GM spoke about the potential use of anaerobic digestion to process food waste and organics that presently are a part of the wastewater stream from non-residential and residential sources. This organics and food waste processing can provide 2-3 products for other revenue or beneficial use, specifically CNG for vehicle fuel or power to motors; compost materials from sludge processing for sale to commercial vendors (fertilizer companies or to others) and carbon credits to be available to others requiring AB 32 Climate Change emission reduction credits as an offset to their operations.

GM explained the Zero Waste Energy (ZWE) facility as a scalable operation based on modules that can be begin with small volumes of food and organics waste stream processing. GM indicated that research shows similar ZWE operations in Oxnard, South San Francisco and Monterey (Marina) California which uses an anaerobic digestion process producing the 3 products described above.

GM also described the number of meetings that have already occurred with San Miguel Garbage owners about this approach and discovered their knowledge and experience with this type of recycling facility was very detailed. Staff had also recently met with Bill Worrell, SLO Integrated Waste Management Authority, who also had working knowledge about ZWE processes. Mr. Worrell indicated a desire to provide resources to the District in pursuit of this type of project.

GM pointed out that the Staff Report shows sample information about costs associated with the set-up and operation of a 20,000 to 25,000 ton/yr recycling facility. Also discussed what has been happening in SLO County with no indication that northern SLO County areas, municipalities or others are aware or performing any analysis about such a recycling facility. GM indicated that the written Staff Report provides further information about State law requirements for now and in the immediate future for such recycling opportunities and additional information about ZWE facilities.

GM asked that the Committee hold discussions and give direction to staff at conclusion of this requested item.

Chair Kalvans asked Aron Kardashian, San Miguel Garbage official to provide any comments or input for discussions by the Committee,

Mr. Kardashian thanked the Committee for opportunity to speak and also thanked staff for launching this effort. He is aware of the ZWE operations in Monterey and South San Francisco and described his knowledge and experience about those facilities. Mr. Kardashian also spoke about the State law requirements and the importance of what is being attempted for this type of recycling facility.

He stated that he is aware of what Kamogas in City of SLO is attempting to do with residential food waste recycling for gas generation and composting. He stated that he is aware of why the City is focused on residential food waste recycling instead of non-residential.

He discussed the importance of waste stream volume for any recycling facility as the key. He believes that the feedstock of food waste and organics should be mixed, perhaps along percentage lines. Feedstock may, if deemed suitable, include grape residues from winemaking processors. He stated that he was in agreement with the written report in terms of the potential sources that could be captured.

He has met with District GM and staff to discuss and brainstorm about this type of facility and to share knowledge/experience. He believes that this would be an important step for the District to be forward looking but also entrepreneurial in an approach to the benefit of District ratepayers and facility operations. He hopes to continue working cooperatively with District leadership and staff on this concept.

There were a number of questions by Committee members about various costs for solid waste hauling, price of CNG per gallon and power that might be estimated from gas generation. Mr. Kardashian indicated that price of CNG is relatively stable at about \$2.50 per gallon and generally remains near or at that price locally. He stated that a one ton truck hauls 7 tons of waste. A recycling facility initial operational volume of 15 tons per day would mean 2 truckloads to a facility location but ultimately a facility should be designed and sized for up to 25,000 tons per year. He spoke about an initial operation ideal volume being about 75-80 tons per day.

He is aware that there are state and federal grants to assist with setting up and initially operating these types of facilities. Such facilities should be able, in short time periods, show that fees can sustain and operate the facility while producing the 3 products for sale or use that the GM described.

Mr. Kardashian also stated that this new legislation went into effect in April and very little attention has been given to it, except for the residential program that will launch in south county later this year. He knows that the new law tightens the mandated requirements for more food/organic waste recycling beginning in 2017 and continues until 2021 to capture a planned 100% of this waste stream from landfill disposal. The federal government has plans for a similar effort in near future because of concerns about methane gases emitted from such waste stream sources, food and organics.

GM stated that the ZWE facility, smallest one, can process 5,000 tons per year for the Monterey facility which also sells power to the adjoining WWTP facility. South San Francisco began their operations approximately 1 year ago and is currently operating at maximum capacity that has caused them to look for other places to send the excess waste stream.

Committee commented that this type of forward looking project has merit for further investigation and asked GM to bring this item back once there was more detailed information about site specific costs and projected revenues and more detailed answers to the listed questions on page 3 of written staff report.

### **3. Review of State Office of Technical Assistance Grant process for a planning and design study leading to expansion of existing WWTP operations and facilities.**

GM gave a brief presentation about the grant process for seeking a technical assistance grant from State Office of Technical Assistance (OTA) as described in written staff report.

GM described how the classification of disadvantaged community allows for the assistance being offered by OTA and its partner, Rural Communities Assistance Corporation (RCAC) who is under contract with the State for this type of assistance.

GM reviewed the criteria for grant assistance and the type of application materials and information needed that are described in the written report to the Committee. The relevance to the E & F Committee is the involvement and knowledge about the grant assistance process to respond appropriately and timely to equipment and facility information or operational questions during this grant process.

An important component to the grant assistance application is support projected costs by showing how the District would employ the use of Prop 218 process for any future needed rate increases that may be necessary for plant operations and debt repayment.

The projected costs for the planning and design study are estimated to be slightly less than \$500,000 which is the maximum amount that can be awarded by OTA to an agency for this work.

Chair Kalvans expressed concern about committing to doing a Prop 218 process when there has been past opposition to any rate increases. GM explained that the OTA is asking the District to provide information about how ongoing operational cost and debt obligations, if any, can be sustained over time. There is no requirement to “obligate this or future Boards to increasing rates”.

RCAC will prepare the grant application, at no cost to the District, based on data and information provided by the District. A checklist of data and information needed has been provided to GM.



Director Reuck commented that he is glad to see this item moving forward after the recent Loading Study was received by the Board a couple of months ago. He knows the plant has to be expanded and thinks that this informational report should be shared with the Board simply as an informational report.

Chair Kalvans agreed and requested a future update and/or review of a grant application be provided to Committee. GM indicated that an update will be provided.

## **VII. COMMITTEE COMMENTS:**

Director Reuck stated that this meeting had been very productive in his opinion and pleased to see that District is looking forward, not just being reactive.

Chair Kalvans asked GM to get a report on Vehicle Replacement Assessment to Committee as quickly as possible.

Committee discussed next meeting briefly but only determined that the 3<sup>rd</sup> week in August was the best timeframe. GM indicated that a mid-August date with a noontime start will be provided to Committee for their selection.

Chair Kalvans adjourned meeting at 2pm.

Submitted by:  
Anthony Kalvans, Chair  
Equipment & Facility Committee

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
June 9, 2016 SPECIAL MEETING MINUTES  
MEETING HELD AT DISTRICT OFFICES  
1150 MISSION STREET  
SAN MIGUEL, CA 93451

- I. Meeting Called to Order by President Green—6:00 pm
- II. Pledge of Allegiance: lead by Director Kalvans
- III. Roll Call: Directors Present: Buckman, Dawes, Green, Kalvans and Reuck
- IV. Adoption of Special Meeting Agendas: Motion by Director Reuck to adopt Special Meeting Agendas as presented. Seconded by Director Kalvans. Motion was approved by vote of 4 AYES, 1 NOES (Director Dawes objected to including FY 17-18) AND 0 ABSTAINS.
- V. Public Comment and Communications: None
- VI. **BOARD WORKSHOP—FY 2016-17 AND FY 2017-18 BUDGETS**

President Green asked General Manager to begin presentation on proposed FY budgets. He reminded all that this was a workshop only and no action on the proposed budgets would be taken until this workshop, perhaps a 2<sup>nd</sup> workshop, is finished.

Director Kalvans excused himself because of a prior commitment and left room at 6:02 pm prior to start of budget presentation. He returned at 7:05 PM.

General Manager began presentation by briefing the Board Members on the purpose of workshop was to obtain Board Member comments and questions as well as public input about the proposed budgets. GM stated that this year's budget as proposed includes proposed increases to staffing and operations to address critical needs, especially in utility operations and personnel. The other critical need being addressed in the proposed FY 2016-17 O & M Budget was the critical need to improve and upgrade District's computer system/equipment. Manager cited the recent work done by new I T service provider and security safeguards needs for existing and future computer operations.

The staffing needs are being proposed in order to maintain operational permit requirements for WWTP and Water system operations. The continued use of the present crew size represents a significant deficiency to system operations.

Lastly, the ongoing litigation involving District interests for water rights case and personnel matters has caused a proposed increase for legal expenses that cannot be avoided. As a result,

X.15.a

the budget reflects those projected increases across the board and may result in slow down of capital projects. In fact, there were no capital projects proposed for FY 2016-17 but there will be a carryover of the Fire Station Finish Improvements from the existing fiscal year budget.

General Manager spoke about maintaining and adding to the Vehicle Replacement, Capital Project and Capital Reserves Funds as well as contributing toward District Investment Fund account from net revenues resulting from FY 2015-16 year end monies available.

General Manager also spoke about the use of Fund 10 Administration Department as the location of specific district-wide expenses, such as annual LAFCO fees, District General Counsel, webpage maintenance, CSDA membership and others identified in Fund 10 proposed budget.

President Green asked that Board begin by reviewing each proposed revenue fund then Board could proceed with proposed expenses by each fund account. He indicated that he may have to leave meeting early.

Board began with discussion of Fund 10 Revenues which included transfers in by other departmental fund accounts that would be used to pay for district wide expenses.

The proposed revenues include split contributions based on formula, Fire-16.5%, Lighting-3.0%, Wastewater - 40%, Water – 40% and Solid Waste – 0.5%

There was some discussion about including shifting other district wide expenses which would then change the proposed revenues. Discussed shifting cell phone reimbursement, internet, phones, I T services, office supplies and copier/printer purchase in addition to District General Counsel, Board Stipend and Insurance. The general consensus of the discussion was to identify all those types of district wide expenses and how much revenue would need to be shifted or transferred into Fund 10 account. Board asked GM to include this approach into a revised version of budget numbers.

The Board also asked about the Myers restitution payment and indicated that GM should not count this money as ordinary income either until or if it is ever received. GM was asked to revise the projected Fund account revenues to not show any monies received in the revenues.

Fund 20- Fire Department revenues were discussed, especially the fire impact fees which are being shown in projected budget. GM was asked to revise the Department revenues without using fire impact fees included as ordinary income.

GM explained that while the impact fees may or may not be used or shown as ordinary income/revenue, per Board policy, the monies received would still be shown as income received and be identified as fiscal year revenues for reallocated by the Board twice a year. The Board would, twice a year, be asked to allocate these impact fees received for equipment/facilities expenses. Such funds cannot be used for salaries or benefits. The twice a year allotment would be structured and timed to match the property tax disbursements twice a year.

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GM was also asked about projected property taxes for Fire Department. GM explained that those projected figures are based on County Tax Collector's conservative estimates of property taxes anticipated. GM pointed out the County Tax Collector has been very conservative on its estimate for the past 3 years.

This year, the Tax Collector is projected a 5% growth in revenues. As GM, he is proposing a more conservative estimate of only 3% increase. If the County is correct in projection then District will realize more revenues by using this more conservative approach.

Director Dawes wanted to discuss the property taxes shown as projected and actual received for the current year, which are shown as exceeding the original projected revenue. He asked if the conservative approach was the correct to project this type of ordinary income/revenue for the Department. GM indicated that the property tax projections were the most reasonable figures for revenues since the other identified revenue sources, like strike team reimbursement, forestry reimbursement.

There were no public questions.

Fund 30—Lighting Department revenues were discussed, especially in terms of low expenses compared to revenues received.

There were no further questions.

Fund 40—Wastewater Department revenues were discussed with several comments about wastewater sale revenues. Director Buckman questioned when the District might have to raise rates. General Manager replied that wastewater sales only is not a "trigger" to knowing when rates should be adjusted because Prop 218 requirements specify more than that factor alone.

There was additional discussion about Wastewater hook-up or connection fee revenues, especially when to count and when to not count. GM explained that actual revenues shown on Statement of Revenues are identified as ordinary income. Twice a year, the Board can expect to allocate those revenues that are hook-up or connection fees to various fund accounts, such as Capital Reserves, Vehicle Replacement, Capital Projects or Investment. Funds are tracked by category within the Fund Account.

Director Dawes asked about how to eliminate those line items that either do not have a budget number or have any historical data. GM explained that the Black Mountain System does allow that function to happen and can be done before the final version of the FY 2016-17 Budget is presented for Board adoption.

There were no further questions.

Fund 50—Water Department revenues were noted as lower than projected FY expenses, which means that the fund will be a deficit account but overall total budget is balanced with a net income at projected year's end.

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Director Dawes asked how the current FY revenue figures were lower than originally projected, especially the water sales numbers. GM explained that voluntary drought conservation by many customers resulted in a reduction of sales over the course of the year plus some development projects have not come online as quickly as believe would happen. He further explained that recent water sales are showing a spike upward in sales including a 2% increase in recent month sales. It is anticipated that the warmer weeks and months ahead would see continuing increases.

Director Dawes asked about Will Serve Letters and whether or not the projected revenue was too high or too low. GM and Utility Supervisor Dodds responded that this number is low but the District has seen a lower trend in number of Will Serve Letter request so it is appropriate to keep this revenue projection low.

There were no further questions.

Fund 60—Solid Waste Department revenues were briefly discussed. Board recognized that all the revenues for this account were from franchise fees and expenses were relatively low.

There were no questions.

Board began its discussion of FY 2016-17 Expenses by Fund Account.

Fund 10—Administration Department expenses were noted as significantly higher than current year but was due to the shift in district wide expenses to this Fund Account. Board began its review of the projected expenses for this account.

GM was asked to explain the shifting of expense account items into Fund 10 and what was the rationale for proposing this shift. GM explained that there are a number of identified expenses that can be categorized as “a general fund account” expense that applies District wide, such as the annual assessment fee for LAFCO, the property/liability insurance coverage and others that are listed. The most important shift involves putting all District General Counsel expenses under this Fund Account for simplifying expense payments and makes it easier to reconcile. The current method of splitting into various department fund accounts is, at best, cumbersome. This consolidation shift can also simplify auditing procedures as well.

GM also reminded the Board that there are no Capital Projects listed or proposed for budgeting. Grant funding of Capital Projects will be the preferred means of handling such expenses this fiscal year but if some emergency or need arises than specific appropriation requests will be made for Board consideration and action.

There was additional discussion about what other categories could be identified as district-wide expenses, such as office supplies as suggested by Director Dawes. GM was asked to re-evaluate based on earlier discussions on revenues and add other items, perhaps even cell phone reimbursements, webpage, phones or staff training. There would need to be an revision to all fund accounts for transfers in and transfers out of each fund account. The General Counsel expenses seemed to make sense for shifting into Fund 10.

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Fund 20—Fire Department expenses were discussed next with a focus on making sure that categories like Worker’s Comp, various tax expenses and benefits are more accurately based on Black Mountain calculations. GM was asked to do more work in these line item expenses and bring back revised projections based on salary projections.

Director Dawes questioned why the Strike Team Pay is projected so much higher than this year’s number. GM explained that the historical data had been trending upward but the past projected numbers did not seem to reflect or show consideration of that trend. GM also reminded the Board that the percentage numbers shown to the far right of document is showing the percent higher or lower than current fiscal year’s budgeted number.

Director Dawes asked the Board to support itemizing the category of Operations and Maintenance for each fund so that the Committees and Board Members can understand what is happening and how it is being used. Board Members agreed and asked the GM to add further details to this category but to not just do that for Operations and Maintenance but also for other line items.

Director Dawes reminded Board Members and GM to have the final version of the budget exclude line items that are a zero or have no historical data for past years. He also asked about all the repairs and maintenance categories

There was discussion about the professional category for accounting, whether or not that is to be intended for services, the annual audit or some other item that would need to be identified or explained for FY 2016-17 Budget.

Director Dawes asked a question about the expenses for communication equipment. He recalled that this current year had a line item for purchase of communication equipment and was wondering if this expense was necessary or a duplicate. Assistant Fire Chief Dodds explained that no this expense was not a duplicate. The Department is intending to replacement 10 pagers and hand held radios this year but the amount should be slightly adjusted to \$15,050. He also questioned the expense for uniforms. AFC Dodds replied that these uniforms includes equipment needed by the new recruits that been recently trained at the Academy.

There was some discussion about weed abatement costs but no changes were made.

There were no other questions.

Fund 30—Lighting Department expenses were discussed briefly. The Operations and Maintenance line item was again noted for revision to add further details and explanation. Utility Supervisor Dodds explained that line item is intended to perform maintenance repairs on the scissor’s lift owned by the Department. Lift is used to repair street lamp fixtures and to hang special event banners as well as inside and outside of the building.

Director Dawes asked for the small tools and the operations & maintenance line items to list further details about what the expense is to be used for.

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Director Dawes asked about line item for capital outlay, especially with the expense item being projected at \$12,500 in total. Utility Supervisor Dodds indicated that we are projecting the replacement of several lamps to LED lamps as an energy conservation measure.

There were no further questions.

Fund 40—Wastewater Department expenses were next discussed. Director Dawes asked GM to revise the payroll expenses, benefit and retirement expenses based on Black Mountain calculations to projected salary expenses.

There was much discussion about testing and supplies categories including the 355 category and need to show the individual locations. Utility Supervisor Dodds explained that the 355 category, in the past, was used to show the expenses for only the WWTP while other testing & supplies categories were used for specific locations other than the WWTP. He found it to be a useful and practical means of tracking but understood why this current year was revised to show all expenses in one category. There was added discussion about the merits of splitting up the categories for testing into separate locations for expense tracking. GM replied that such splitting can be done. Final version of budget would need to be revised to show this change.

Director Dawes questioned the SCADA line item expense and asked if the projected expense is an ongoing annual expense. Utility Supervisor Dodds replied that this expense is the annual maintenance expense related to updates to SCADA system by the vendor.

The manhole and valve expenses were questioned. Board wanted to know if this is related to County's work on road that routinely covers up District valves and manholes. Utility Supervisor Dodds replied this expense does not include any River Road valve/manhole work which has already been finished.

Director Buckman asked for an explanation about licenses, permit and fees and why they are separate line items. Utility Supervisor explained the Regional Water Board fees, the Regional Water Quality Control Board that regulates wastewater discharges/permits and various fees for operator certifications annually.

There was some discussion about the WWTP maintenance costs which are routine repairs and maintenance that is ongoing throughout the year. The expense item could be lowered to \$10,000 or lower. There was also discussion about providing detailed information on repairs and video work line item costs so it is better understood by Board and public. GM replied that the final version can provide further detailed information for line item.

Director Dawes noted that there was a line item identified as property tax revenue that probably did not belong in the expense side of the budget. GM replied that item will be deleted and properly located in revenue, if needed.

Fund 50—Water Department expenses were discussed in light of the projected budget for this account were a deficit and is dependent, as the Board sees it presently, on use of water connection fees.

GM explained that there is good reason to use water connection/hook-up fees as a revenue source for this account. The projected deficit for this fund is an estimated \$50,000. There are 2 phases of construction underway with Jazzy Town project that will be, very shortly, paying for water and sewer connections. Based on their Phase 2 fee calculations, the use of an estimated \$50,000 would only represent an estimated 25% of their total fees to be paid. Board policy is the restriction that precludes this ability. Generally such fees are considered as ordinary income by most water agencies. In this case, Board policy is the reason such fees cannot be considered as ordinary income that could, in this case, balance the fund account.

GM also explained that another option is for the Board to allocate amount needed to balance the Water Department Fund and eliminate the deficit condition. He also explained that expenses have been reduced in all categories so further cuts on line item is not recommended.

Director Dawes stated that in light of this information that the GM should be directed to provide a detail discussion or statement of justification for increase in staffing for the Board consideration, even if the Board did elect to balance this Fund Account. He stated that the overall budget is balanced and has net incomes projected for FY 2016-17. He also did not think it was realistic to discuss the FY 2017-18 Budget projections at this time. The value of using it as a planning device is seen but a discussion is not as helpful until all the adjustments to FY 2016-17 are available to the Board.

There were no other questions.

The Board finished with a brief discussion about Fund 60—Solid Waste Department. Director Dawes asked why there had been so much funding placed into line item for promo materials and supplies in current year as compared to what is being projected for FY 2016-17. GM explained that last year, it was anticipated that more public information would be needed than actually materialized. The FY 2016-17 projections do not see any need for funding in this line item.

#### **VII. BOARD COMMENT:**

President Green asked GM to bring back a balanced budget using the Black Mountain System Reporting format only and to drop the spreadsheet method. Board Members agreed with this comment. He asked if there were any other Board comments at this time. There were none.

President Green announced that this meeting was continued until June 16, 2016 at 6PM for further discussion of the FY budget.





SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
JUNE 16, 2016 SPECIAL MEETING MINUTES

MEETING HELD AT DISTRICT OFFICES  
1150 MISSION STREET  
SAN MIGUEL, CA 93451

**I. Meeting Called to Order by President Green—6:00 pm**

**II. Pledge of Allegiance:** lead by Director Kalvans

**III. Roll Call:** Directors Present: Buckman, Dawes, Green, and Reuck. Absent: Kalvans

(Prior Notification that Director Kalvans would be able to participate from an out-of-state location via electronic transmission was unable to be achieved.)

Other persons in attendance: Laverne Buckman, Kelly Dodds and Michelle Heber

**IV. Adoption of Special Meeting Agendas:**

Motion by Director Buckman to adopt Special Meeting Agenda as presented. Seconded by Director Reuck. Motion was approved by vote of 4 AYES,) NOES AND 1 ABSENT (Director Kalvans).

**V. Public Comment and Communications:** Michelle Heber submitted a speaker's slip and asked to speak to the Board about District operations and other items concerning the fire department, General Manager and District in general. Ms Heber mentioned that the Board should be aware of how badly the fire department, particularly the Fire Chief treats people inquiring to be volunteers. She spoke about meeting, separately, with General Manager and had withdrawn her application for volunteer firefighter position/training.

She almost immediately began a use of profanity and tough language against the District Fire Chief, General Manager and anyone who was involved. She complained that the District Fire Department and Chief did not care to help people out, especially those in great need, including herself. Her use of profanity became elevated and agitated with final words aimed toward the Board Members using even more vile and intense profanity. She continued with name calling and besmirching of all Board Members in an obnoxious, foul, threatening language.

President Green gaveled her out of order and directed her to leave the room immediately. He made it clear and plain that his direction was final and directly caused by her continuing use of vile profanity that was insulting and obnoxious to all in attendance.

President Green announced a short recess at 6:07pm in order to assure and escort Mr. Heber off the premises. Utility Supervisor Dodds joined him.

Meeting session was resumed by President Green at 6:15 PM.

There were brief comments about the rudeness and questionable behavior. President Green offered an apology to audience.

**VI. Board Workshop – FY 2016-17 and 2017-18 Budgets (continued from June 9, 2016 meeting)**

President Green announced that this item was a continued item from the Board meeting of June 9, 2016 and asked GM to make a brief presentation then Board can begin its discussions of the preliminary FY 2016-17 budget. GM spoke about the changes that were made after last week's budget workshop. GM also pointed out that the Water Department Fund Account remains a deficit to be resolved. He stated that overall the projected budget is balanced with a net income at projected year's end. He pointed out the Black Mountain System Report were easier to read and understand. Notes were added to line item expenses and revenues to identify where there were transfers out and in to fund accounts as well as explain various expense items.

At conclusion of short remarks about changes, GM asked the Board to continue its discussion on a fund account by fund account discussion.

Expenses:

Fund 10—Administration Department

Board noted changes to Fund 10 that included adding district-wide expenses that have been allocated, in the past, to various fund accounts in the Budget. GM pointed out that those expenses represent a total of \$100,000 plus. The expenses for District General Counsel are also exclusively allocated to Fund 10 but have been changed to a projected \$180,000. The breakdown of fund transfers in would be based on the Board split percentage formula of 16.5% for Fire, 3% for Lighting, 40% for Wastewater, 40% for Water and 0.05% for Solid Waste. This formula would be used for the general district wide expenses transferred into Fund 10 Administrative Department. Need to have the final budget show transfer in and out of both revenue and expense accounts so that Board and any one from public can understand where the funds are accounted for.

Director Dawes asked that the Board stipend amount be adjusted to actual expense of \$6,500 instead of the \$8,000 shown. He also asked to increase printing to \$500. There was discussion about the ongoing I T services but projected costs of \$4,800 should remain since that figure is based on basic service fees of Mr. Mapalo for those ongoing services for the year.

He also asked to consider lowering the advertising costs to \$200 instead of the requested \$525 unless justified by GM. GM answered a question related to costs for Black Mountain depreciation schedule module to purchase by stating there is a pressing need to acquire this module to organize fixed assets and capital equipment to set up and establish an amortization schedule for annual audit and tax reporting on an ongoing basis. This deficiency has been noted in past audit reports and will continue until a formal depreciation schedule is acquired and used to account for these fixed assets and capital equipment values.

Board discussed changes made and asked GM to revisit the expenses to verify totals and to see where further changes could be made, especially legal costs.

#### Fund 20—Fire Department

Director Dawes wanted to discuss aggregating all Black Mountain System maintenance costs into Fund 10. Board discussed and agreed. There were also added discussions about all line items for repairs and maintenance. Board asked for added notes to various line items to show justifications for expenses.

There were discussions about increasing the contribution by Fund 20 for vehicle replacement from proposed to \$30,000 and reducing EMS supplies to \$2,000.

Board asked that all line items that were zero or had no history of past expenses, not be shown on final version of FY budget, especially in the Fund 20 account.

#### Fund 30—Lighting Department

Director Dawes asked why the line item for salaries and wages is so high. GM explained that a portion of GM salary is ascribed to this account as an expense.

After some discussion, the Board agreed to reduce the line item for utilities—electric expense from \$20,000 to \$16,000 based on historical information for that item.

GM was asked to explain why there was a vehicle replacement line item expense for this account when there are no vehicles for this department. GM indicated that the formula percentage split was applied to show pro-rata share of expense. Board discussed and agreed to modify the expense to a zero based on no apparent need for vehicle replacement by this account.

Director Dawes questioned the need for a capital outlay expense of \$9,500. GM and Utility Supervisor both explained that there is a need to convert existing street light lamps to LED. This allocation would achieve conversion of street lighting to LED. Board agreed to keep as presented.

Director Green announced that he was leaving (at 7:45 PM) and turned the gavel over to Vice-President Reuck to finish the meeting. Board continued its workshop discussions.

(continued on next page)

Fund 40—Wastewater Department

Director Dawes restated the need to eliminate any and all “dead categories” from final version of budget and asked to have GM revisit the projected payroll expense costs, taxes, benefits and retirement, for each fund account.

There were additional discussions about the various repair line item expenses and the need to show further justification and/or reductions to projected expenses particularly for these types of categories. Feeling of the Board was that these types of expenses are too often going unsubstantiated and unsupported which may leave too much room for accurate accounting and use of expenses.

Board discussed a question by Director Dawes about lowering the projected vehicle replacement line item to \$5,000, Board discussed and agreed to lowering. Item adjustment was noted.

Fund 50—Water Department

Director Dawes asked that the retirement line item expenses be re-verified and adjusted if needed. He believed that it was too high or needed further explanation/notes to budget justification. Item was noted for possible adjustment.

There was additional discussion about the testing & supplies line items for total operations and for individual wells. Utility Supervisor was asked to elaborate and explain the past approach and why it was broken down in that manner.

GM was asked to provide breakdown of testing line item expenses by individual wells and for total system. Item noted for possible adjustment.

Utility Supervisor was asked by Director Dawes about the line item expense for equipment & supplies. Supervisor indicated that over the past years this line item was used for replacement parts involving pumps, motors, switches and various other water equipment. He stated that the historical figures were much higher than shown for projected costs. He believed that the amount should be \$8,000, not \$800, which looked as if a zero was missing.

Board asked GM to provide additional support information about parts and for chemicals purchased by Water Department. Item noted for possible adjustment and added notes.

Director Dawes asked about the water meter replacement line item, particularly can the funds for this expense come from the separate water funds that were originally intended as the source of the meter replacements. GM answered that the funds for these expenses have, historically, been used from that separate bank account. If the Board wants to use all of the currently available funds in that existing bank account for meter replacement this FY then those figures can be used for this line item expense. Board discussed and agreed. Item noted for adjustment.

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Fund 60—Solid Waste Department

There was some discussion about the line item expense for salaries, which the GM explained was a portion of GM's salary that, like the Lighting Fund, handles a share of GM salary.

There was a brief review of Revenue projections by Board. Director Dawes questioned that the CDBG projected revenues for Fund 20—Fire. GM explained that the line item revenue is for the recently completed fire hydrant replacement CDBG project. The County must provide reimbursement for up to \$105,000, the grant award amount, in the FY 2016-17 since the final accounting of expenses had not been completed in prior fiscal year.

There were no further questions or comments.

Board requested that GM prepare all necessary changes and bring final version of FY budget to Board for action in July.

**XII. BOARD COMMENT:**

Director Buckman asked about the breathing apparatus becoming operational. Utility Supervisor explained that the compressor is scheduled to be installed with electric work done in July.

Director Buckman also asked if there was a means to adjust or pay back the fire expenses by other CSD fund accounts for those times when CSD personnel responds to a fire call out. GM answered that specific procedures for accounting purposes would be needed as well as specific Board policy development. Staff would evaluate and advise Committees, as may be needed and the Board.

There were no further Board comments.

Vice-President Reuck adjourned the meeting at 10:09 PM.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
May 26, 2016 SPECIAL AND REGULAR MEETING MINUTES  
MEETING HELD AT DISTRICT OFFICES  
1150 MISSION STREET  
SAN MIGUEL, CA 93451

- I. Meeting Called to Order by President Green—6:05 pm
- II. Pledge of Allegiance: lead by Director Buckman
- III. Roll Call: Directors Present: Buckman, Green and Kalvans Directors  
Absent: Reuck
- IV. Adoption of Special and Regular Meeting Agendas: Motion by Director Reuck to adopt Special and Regular Meeting Agendas as presented. Seconded by Director Kalvans. Motion was approved by vote of 4 AYES, 0 NOES AND 1 ABSENT.

Director Dawes arrived at 6:08 pm

- V. Public Comment and Communications: None
- VI. President Green announced that meeting was adjourning to Closed Session at 6:09 PM to consider:
  - 1. **CONFERENCE WITH DISTRICT GENERAL COUNSEL—Existing Litigation**  
Pursuant to Government Code Section 54956.9 (d) (1)  
**Case:** *Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV- 265039 and Case: Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*
  - 2. **CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**  
Pursuant to Government Code Section 54956.7 (2) (d) (2 cases)
  - 3. **CONFERENCE WITH GENERAL MANAGER—Acquisition of property**  
Pursuant to Government Code Section 50701 - 50703)

- B. **RECONVENE TO OPEN SESSION**  
President Green reconvene meeting to open session at 7:01PM and asked District General Counsel to report out of closed session.

**C. REPORT OUT OF CLOSED SESSION**

3. District General Counsel White stated that there was no reportable action out of Closed Session.

**VII. Call to Order for Regular Board Meeting at 7:02 pm**

**VIII. Public Comment and Communications:**

President Green asked if there was anyone wishing to speak to the Board at this time on a matter not on the agenda. There were no requests to speak.

**IX. Staff & Committee Reports:**

President Green called for Staff and Committee Reports.

**Non-District Reports:**

1. San Luis Obispo County Sheriff

There was no report submitted. Director Kalvans spoke about the town center cameras that have been installed recently.

2. San Luis Obispo County Board of Supervisors

There was no report submitted or given.

3. San Luis Obispo County Planning and/or Public Works

There was no report submitted or given.

4. San Miguel Area Advisory Council

There was no report submitted. Director Kalvans reported that SLOCOG is seeking nominees for a vacant seat on that Board.

5. Camp Roberts—Army National Guard

There was no report submitted or given.

**District Staff & Committee Reports:**

6. General Manager Gentry spoke about AB 272 requirements that are applicable to providing public disclosure of software programs used by the District. Staff participated in a webinar training session. We expect to be in compliance on July 1, 2016 as required by new law. District is using new website provider, Streamline and CSDA resources, to achieve compliance.

7. District General Counsel White stated that he had nothing to report.

8. Utility Supervisor Dodds indicated that a written report on Utility Department's activities and projects is in the Board packet. He reported that the SCADA system is about 95% operational. System debugging is now underway. Mostly communication issues remain to be resolved.

9. Fire Chief Roberson reported that his written report was also included in Board packet. He briefly reviewed the number of incidents that Fire Department responded to in the Month. He also spoke about the case in court involving an incident at local bar was completed with ruling of not guilty for law enforcement officer(s) involved. There was no further report given.

10. District Engineer Tanaka's written report was noted, by General Manager, included with the Board packet materials.

11. Finance/Budget Committee Chair Dawes stated that the Committee written report is included with Board packet. He stated that Committee and staff have come a long ways in resolving any concerns or questions. Committee reported gaining more and more confidence about the financial information and the Black Mountain reporting.

12. Organization/Personnel Committee Chair Green stated that the Committee did not meet but is scheduled for a June 9<sup>th</sup> meeting.

13. Equipment & Facilities Committee Chair Kalvans indicated that there was no meeting in month but there is a meeting scheduled for June.

14. Water Conservation Ad-Hoc Committee Chair Kalvans reported that the Committee did not meet and no meetings are scheduled.

15. Water Resources Advisory Committee Representative Director Kalvans advised that there will be more information about water resources/conservation released in July by County. He also spoke about the WRAC budget which announced potential grant funding opportunities and guidelines that is expected to be released in near future. He asked that GM keep an eye out for the release.

## X. CONSENT ITEMS:

16. Board Minutes:

16 a. Approval of Special and Regular Board Meeting Minutes for April 26, 2016. Director Dawes asked for this item to be pulled for discussion.

16 b. Approval of Special Board Meeting/Workshop Minutes for April 30, 2016. GM requested that the Board table consideration due to corrections noted by staff which must be done prior to Board action.

17. Review and Discuss Finance & Budget Committee recommendation to approve April 2016 YTD and Monthly Financial Reports with Treasurer's Report.

18. Adopt **Resolution No. 2016-18** ratifying the Board's March 24, 2016 approval of job reclassifications for 2 District employees and authorizing a change in compensation for said job reclassifications. This item was tabled from last meeting for lack of quorum.

Director Kalvans requested that this item be pulled for short discussion.



President Green called for a motion on the remaining Consent Calendar item, #17. Motion by Director Kalvans to approve as recommended. Seconded by Director Reuck. Motion was approved by a unanimous voice vote, 5-0.

President Green asked Director Dawes to proceed with question on item 16a. Director Dawes had a question about correcting the date as noted on agenda. The correct meeting date is April 28<sup>th</sup>, not 26<sup>th</sup> as shown. He noted that the minutes show the correct date. Correction was noted for change by General Manager. Director Reuck stated that he would be abstaining due to his absence from that meeting.

Director Dawes made a motion to approve minutes with correction noted. Seconded by Director Kalvans. Motion was approved by a voice vote, 4-0-1 (abstention).

President Green asked Director Kalvans to proceed with his question or comment regarding item 18. Director Kalvans reported that he asked for this item to be pulled in order to reclude himself from any discussion or decision due to a possible conflict of interest that may or may not arise from his participating considering this Resolution affirming a previous Board action. He removed himself from seat and left the room at 7:26 pm.

Motion was made by Director Dawes to approve Resolution No. 2016-18 as recommended by staff implementing authorized changes in job status and compensation for 2 District employees. Seconded by Director Buckman. Motion was approved by a roll call vote of 4 AYES, 0 NOES and 1 ABSTAINS.

Director Kalvans returned to the room at 7:29 pm.

## **XI. BOARD ACTION ITEMS:**

President Green announced that was the time for considering action item and asked General Manager to proceed.

**19.** Consider and Discuss approving a proposed I T interim service improvement agreement.

General Manager gave a brief overview of the requested interim I T services improvement agreement between District and Mr. Allen Mapalo, an independent, certified specialist. The terms of the agreement were included with Board packet materials. This interim agreement is intended for a period up to one year with option to extend the agreement and is intended to allow the District to resolve an immediate security issue, resolve computer equipment and systemic issues as well as guide the District on future specifications for continuing I T services at the hourly rates and maximum amounts specified in the agreement

Staff recommended that the Board of Directors approve a Finance & Budget Committee recommendation to enter into an interim service agreement with Allen Mapalo for ongoing I T services.

There were no questions by the Board. There was no public request to speak on the item.

A motion was made by Director Kalvans to approve the agreement as recommended by staff. Seconded by Director Dawes. Motion was approved by a roll call vote, 5 AYES, 0 NOES.

**20.** Consider and Discuss a Finance & Budget Committee recommendation to approve Change Order #1 for Whitaker Construction for costs exceeding awarded contract agreement.

General Manager introduced this item's request and asked the Utility Supervisor to provide additional comments about the reasons for the Change Order.

Utility Supervisor Dodds spoke about the need for the additional work done to complete the fire hydrant replacement project involving additional valves and other parts that had not been identified until contractor work had begun. The Change Order request is for an increase of \$9,000 for these additional valves and other parts that have already been installed to complete the project.

Staff recommended that the Board approve Change Order #1 request and authorize an increase of \$9,000 be paid to Whitaker Construction for additional work performed in fire hydrant replacement CDBG project.

There were no Board questions. There was no public request to speak on the item.

A motion was made by Director Buckman to approve as recommended by staff. Seconded by Director Kalvans. Motion was approved by a roll call vote of 5 AYES, 0 NOES.

**21.** Discuss and recommend approval to Board authority to proceed with executing a contract with Mike Roach Electric for installing a breathing air compressor in the fire station.

General Manager introduced this item's request and asked Assistant Fire Chief Dodds to provide additional comments about the reasons for this request.

Assistant Fire Chief Dodds stated this request will allow installation of a breathing air compressor that the Fire Department was able to purchase, at a nominal price, late last year. Fire Department has been delayed in getting the installation done but is now prepared. The requested work is for an electrical contractor to do the wiring installation needed for the compressor unit.

The compressor would be installed along the southern wall of the rear portion of the apparatus bay. Staff obtained 3 bid quotes for consideration. The lowest was Mike Roach Electric in the amount of \$4,345.00.

Staff recommended that the Board approve Finance & Budget Committee recommendation to authorize executing a contract in amount of \$4,345.00 to Mike Roach for the breathing air

compressor installation.

Director Dawes questioned the reasons for using a contractor. AFC Dodds explained the past Contractor work by Mike Roach Electric for the District, including the recent SCADA connection work.

Director Green commented that the breathing air compressor will greatly improve District's ability to re-fill firefighter breathing tanks.

There were no other Board questions or comments. There was no public request to speak on this item.

Motion to approve as recommended by staff was made by Director Dawes. Seconded by Director Kalvans. Motion was approved by a roll call vote of 5 AYES, 0 NOES.

**22.** Consider Adoption of **Resolution No. 2016-20** authorizing the abatement of weeds within the District boundaries and the recovery of costs.

General Manager introduced this item's request and asked Assistant Fire Chief Dodds to make a report and comments regarding the request. Assistant Fire Chief spoke about annual weed abatement as fire safety measure. This year, there seem to be fewer parcels with owners already taking steps to remove weeds. This request will authorize the District to abate after posting notification of intent to remove weeds and other materials.

Staff recommended that the Board hold a hearing to consider objections to the "Notice to Remove, Destroy, and/or Abate Vegetation, Rubbish and Debris", overrule any objections and adopt **Resolution No 2016-20** authorizing Fire Chief to have weed abatement work performed and recover costs of abatement from property owners.

There were no further Board questions. There were no public requests to speak on this item.

A motion to approve as recommended by staff was made by Director Dawes. Seconded by Director Buckman. Motion was approved by a roll call vote of 5 AYES, 0 NOES.

**23.** Review and Discuss authorizing General Manager to apply for a technical assistance grant from State Water Resource Board for potential Machado WWTP expansion.

General Manager introduced this item's request and spoke briefly about the need for using grant funding for a proposed planning design study and environmental documentation for potential expansion of Machado WWTP facility and operations. He described the availability of such funding from the State Office of Technical Assistance which can provide such funding assistance to disadvantaged communities up to \$500,000.

This is the first step toward an application to State Office and seeks authorization to General

Manager to apply for described technical assistance grant. The written report in the Board packet provides additional information regarding the grant process.

Staff recommends that the Board authorize General Manager to apply for a technical assistance grant up to \$500,000 for purposes of preparing a planning design study and environmental documentation of the Machado WWTP facility potential expansion.

There were no Board questions or comments. There were no public requests to speak.

A motion to approve as staff recommended was made by Director Kalvans. Seconded by Director Buckman. Motion was approved by a roll call vote of 4 AYES, 0 NOES and 1 ABSTAIN (Director Dawes).

## **XII. BOARD COMMENT:**

President Green asked about the budget workshops. General Manager asked Board to determine possible calendar dates for a budget workshop on FY 2016-17 budget. Board discussed possible dates and asked General Manager to schedule workshops for June 9<sup>th</sup>, 6PM and June 16<sup>th</sup>, 6 PM. Director Kalvans indicated that he may be unavailable for the June 16<sup>th</sup> workshop. President Green asked General Manager to email all Board Members copies of proposed budget in advance and as a follow up to this discussion. Director Dawes also requested that all Board Members receive copies of the Statement of Expenses and Revenues Reports that have been used by F & B Committee as well.

Director Kalvans spoke about the CTAG, a transportation advisory body, is identifying the Wellsona Road intersection as a #1 work improvement project. He is optimistic that some meaningful changes will occur. Director Buckman spoke about the recent overlay road work done and how badly it had been done.

**President Green adjourned the Board meeting at 8:08 PM.**

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS

APRIL 30, 2016 SPECIAL MEETING MINUTES

MEETING HELD AT DISTRICT OFFICES  
1150 MISSION STREET  
SAN MIGUEL, CA 93451

- I. Meeting Called to Order by President Green—10:00 am
- II. Pledge of Allegiance: lead by Director Buckman
- III. Roll Call: Directors Present: Buckman, Dawes, Green, Kalvans and Reuck
- IV. Adoption of Special Meeting Agenda: Moved by Director Kalvans, Seconded by Director Reuck
- V. Public Comment and Communications: None
- VI. **BOARD WORKSHOP** –Board Training Workshop by BHI Consulting, Inc.

General Manager Gentry introduced the Workshop Facilitator, Mr. David Aranda of BHI Consulting, who would be leading the session training for the Board. GM reviewed Mr. Aranda's 20+ years experience and qualifications as a Special District Trainer specialist, Board Member of CSDA Risk Management Authority Board of Directors, District General Manager for Water and Wastewater Agencies and as well as BHI Consultant.

The purpose of this training workshop was examine and discuss a Board Self-Assessment and developing useful techniques for: Leadership, Teamwork, Conflict Management, Communication between Board and Staff, Board-Employee Relationships, Sound Governance Practices, and Productivity

Mr. Aranda began the workshop outlining some goals to be realized in the discussion and presentation of workshop topics. He also provided more information about his professional background, experience and qualifications serving as a CSDA (California Special District Association) Risk Management Authority Board Member, a Water and Wastewater District General Manager for various public agencies and as a consultant for BHI Consulting, Inc. He also provided information about the BHI Consulting firm, its history and other clients served.

He briefly spoke about his professional acquaintance with General Manager from association with CSDA events and General Manager's former water and wastewater agency.

Before beginning his presentation, Mr. Aranda spoke about how the Assessment surveys inconclusive, but that there were markedly important topics identified for discussions today that came out from all the personal interviews. As a result, he would focus some of his remarks and discussion points to include discussion on Board-Employee relationships and interactions, Communication techniques as Board Members, importance of strategic planning, understanding of Board roles and ethics, developing team membership within the CSD agency.

GM asked Mr. Aranda to clarify the time schedule intended for today session. Mr. Aranda indicated that the length is up to Board Members but can be whatever the Board wants. GM stated that a lunch break is planned and can be done, along with any other break at the pleasure of Board.

Mr. Aranda proceeded with his presentation beginning with a discussion of a model organization structure for a public agency. He stressed that this is a model example only. Director Buckman asked a question about whether or not the graphic was intended to represent a recommendation for SMCSO. Mr. Aranda stated that the graphic does not represent SMCSO. Mr. Aranda encouraged additional questions during his presentation by other Board members.

The topics to be covered in training session included: Board Role, Position and Obligation. There was a review of Mission Statement's purpose and specifically, SMCSO's Mission Statement. He commented that based on his review of minutes, agendas and other resources show that SMCSO is, after 16 years of existence, only now fundamentally creating an agency structure and organization that is based on current practices for public agencies. This 16 year lag has resulted in creating barriers, confusion, and mis-communication in general and mistrust, specifically.

A more representative Mission Statement defines the public mission (need or purpose), contains some statements that can be measured, reveals "a bloodline of the community", who is represented, identifies management, spells out operational components, such as fire protection, water, etc. and lastly, the service of Mission Statement to the public. Mr. Aranda next spoke about the specific SMCSO Mission Statement.

Mr. Aranda began the next topic on Board Relationships and Authority. Board should retain oversight responsibility and role that achieves: Service to the Mission Statement, Making Policy, Setting Direction, Keeping efficiency upmost in mind, and providing clarity.

Mr. Aranda next spoke about the essential shift from I (as a candidate for office) to WE (as an office holder) as an important evolutionary step for elected officials.

Director Green raised a point about an individual member's own agenda have a lot to do with changes to or in the culture or norm for elected Boards. Mr. Aranda stated that individual agenda's have more to do with Candidates for Office than Office holders. Teams change either by Board Member or staffing changes. What is useful to think about here are what are the norms and culture for the future, not the past.

Mr. Aranda spoke briefly about what is the Board's legacy and what is your personal vision for service, what is it that you can identify supports the overall mission of the District and what are your achievements. Oftentimes, District will use a General Manager's Annual Report to the Board as a tool for this assessment.

He described Board Governance topic by asking a series of questions about what is the primary role of Board, what is not your role, where should the individual commitment be and who counts on you as a Board member.

The Directors made some comments and remarks about their perceived roles as Board Members. Director Green commented that these good governance questions could be used as a framework for a Board handbook, which the Board does not have at this time.

Next the discussion turned to "who do you represent" and "respect of the process". Mr. Aranda pointed out each member is a part of the process, what has been created or being created. His assessment of SMCS D was that the District is now creating much needed administrative and Board policy procedures and processes that have been missing or out of date.

Several Directors made comments about need for all 5 elected officials to work together and that the people presently are working together with no private agendas. Director Green stated that BHI could do a return visit for new elected Board members as will develop a Board handbook.

In such a handbook, Mr. Aranda pointed out the importance of incorporating a respect statement in the governance handbook and to use it as a new Board member orientation tool.

Director Dawes made a comment about the "past is the past" and dwelling on the past happens too much, especially continued discussion about what did or did not happen in the past. He believes it is important that the Board find a way to stop that practice.

Mr. Aranda pointed out the importance of keeping a view from 10,000 feet elevation, to make policy, not administer it, understand/create foundational and directional statements, represent the PUBLIC as steward, and managing the General Manager and General Counsel. All with efficiency, since it is expected of the Board.

Make good policy, as your Board role requires, for operations, administration, Board procedures, personnel and budget/finance.

Learn to be listeners, have a voice with your perspective but be committed to teamwork that realizes and practices decisions are a collective team process, not an individual.

Set clear visions, direction and planning that chart a course and don't leave the public, staff, or stakeholders guessing about where the agency is going. Lastly, filter everything through an ethical lens, nothing above what is commonly available to the public.

What is not the Board's role: anything unilateral, represents a single interest or one faction, spending a lot of time with means instead of ends, meddling with operations in a unilateral way, practicing your skills rather than learning and applying good Board skills, delving into staff-level working relationships, including manager to staff or representing staff.

Director Green announced a lunch break at 11:47 AM.

Director Green called members back to order to resume the training session at 12:17 PM.

Mr. Aranda resumed with topic of Board Member Communication and the importance of clarity, inside and outside communication, up and down within the District organization, need to not let inappropriate expectations rule communication and/or the Board's culture.

He next discussed the importance of strategic planning and the role of the Board which is to develop ends, not means. Board should set clear outcomes for professional staff and then let them get it done with the means and hows.

This concept is based on the fact that the Board is the policymaking body, not the professional staff.

What are efficient Board dynamics was discussed by Mr. Aranda. He stated that you cannot get anything done by yourself. YOU have no unilateral authority, both by District Board Policy or by law. The general public sees a board, not individuals. Adopt a I to WE mentality in all processes and actions by the Board. Public policy setting, visioning, management is a team effort, even if you don't like the outcome.

Directors Buckman & Green left for a fire emergency call check at 12:32pm and returned at 12:36pm.

Mr. Aranda resumed with a discussion on Board relationships, use of Committees for input to Board, optimizing such committees by addressing purpose, structure and charters. He spoke about the alternative to Committees being the Committee of the Whole, which is the entire Board having a working session meeting to review all items in more detail. This type of Committee can be more efficient than producing 3-4 agenda packet each month and provide all Board members with the same information for study session discussion.



What are good Board Communications was the last topic for Mr. Aranda's presentation. The root cause for so many internal issues is poor communications. The process for communications to the Board must involve all Board members. All communications must be clear and at times, documented.

Board Communication areas include: Board to Manager, Manager to Board, Communication of District direction and policy and/or protocols. Board to staff or manager can be one of the most difficult areas for Board members. Board members have to be very deliberate in how and when they communicate, especially with District staff. Board members should look at it as "not about being liked or being friends.

Mr. Aranda spelled out that there are many stories of legal liability where Board members inappropriately communicated with District staff getting themselves and the District into serious legal and often financial troubles.

He spoke about the need to develop relationships based on trust, not social interactions. The General Manager should always be the prime contact. If a Board member contacts a staff level person, then Board member should let the General Manager know about the contact and nature of communication.

Equally, Mr. Aranda stressed, is the importance of staff being aware of how and when they should or should not communicate with the Board. There are just as many stories of staff inappropriately communicating with individual Board members or the entire Board.

Both situations should be avoided, always.

Board to General Manager communications is one of the most critical areas for CLEAR communications. Clarity of expectations is key to performance, expectations of performance and direction.

Clarity at a Board meeting is often needed to provide the overall direction, spell out vision and strategic direction. The Manager's communication to Board is to be clear with the Board what is needed.

Finally, the need for a clear strategic plan is vital to communication because it defines the agency vision, goals, and objectives for the next several years and provides the public with an understanding what is being attempted and what direction the Board is working toward.

The communication policies should include: a Board Handbook of policies and procedures, a long term strategic plan and new board member orientation materials.

Mr. Aranda provided a final look back on training session and indicated that the highest concern for this Board is identifying a sense of purpose that defines its culture and norms.

Board members discussed the recent GM evaluation and directions given to GM. They agreed that a Board Member Handbook would prove to be a useful tool.

Director Dawes asked about any follow-up to be done by BHI. Mr. Aranda replied that there is a scheduled follow-up in approximately 3-4 months. He thanked the Board for their participation.

**VII. BOARD COMMENTS:**

<p>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.</p>
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**VIII. ADJOURNMENT     Time: 1:45 pm**

Attest:

***Darrell W. Gentry*** \_\_\_\_\_

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



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
June 23, 2016 SPECIAL AND REGULAR MEETING MINUTES  
MEETING HELD AT DISTRICT OFFICES  
1150 MISSION STREET  
SAN MIGUEL, CA 93451

- I. Meeting Called to Order by President Green—6:05 pm
- II. Pledge of Allegiance: lead by Director Kalvans
- III. Roll Call: Directors Present: Buckman, Green, Kalvans and Reuck. Director Dawes arrived late—6:03 pm
- IV. Adoption of Special and Regular Meeting Agendas: Motion by Director Buckman to adopt Special and Regular Meeting Agendas as presented. Seconded by Director Kalvans. Motion was approved by vote of 5 AYES and 0 NOES.
- V. Public Comment and Communications: None
- VI. President Green announced that meeting was adjourning to Closed Session at 6:06 PM to consider:
  - A. **1. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Existing Litigation**  
Pursuant to Government Code Section 54956.9 (d) (1)  
**Case:** *Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-265039* and **Case:** *Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*
  - 2. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**  
Pursuant to Government Code Section 54956.7 (2) (d) (2 cases)
  - 3. CONFERENCE WITH GENERAL MANAGER—Security Assessment Report—Threat to Public Services or Facilities**  
Pursuant to Government Code Section 54957(a)
  - 4. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
Pursuant to Government Code Section 54957(b) (1)

Title: General Manager

**B. RECONVENE TO OPEN SESSION**

President Green reconvened meeting to open session at 7:08 pm.

**C. REPORT OUT OF CLOSED SESSION**

President Green asked District General Counsel to report out of Closed Session. General Counsel stated that there was no reportable action out of Closed Session.

President Green called a short recess at 7:00 pm.

President Green called Regular Board Meeting to order at 7:10 pm.

**VIII. Public Comment and Communications:**

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

There were no public requests to speak.

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

President Green called for Staff & Committee Reports.

1. San Luis Obispo County Sheriff  
There was no report given.
2. San Luis Obispo County Board of Supervisors  
There was no report given.
3. San Luis Obispo County Planning and/or Public Works  
There was no report given.
4. San Miguel Area Advisory Council  
There was no report given.
5. Camp Roberts—Army National Guard  
There was no report given.
6. General Manager Gentry reported that Board packet contains a quarterly report filed by San Miguel Garbage Company and spoke about submitting a letter of support for proposed state legislation affecting special districts. Copies have been placed in Board mail slots.

(continued on next page)

7. District General Counsel White spoke about a recent episode of phishing that occurred with a municipal client involving SSI numbers being used for specific

claims to city. He cautioned District Board about the perils of phishing fraud activities.

8. Utility Supervisor Dodds stated that a written report of monthly activities and projects is included with Board packet.
9. Fire Chief Roberson stated that a written report of monthly activities and hours are included in Board packet. He stressed the numbers of calls for the year have increased. Spoke about alarm testing, the practice burn exercise and the wildland fire at Camp Roberts.

Directors Green and Buckman made comments about the old fire siren that use to be sounded monthly as a testing alarm and asked what it would take to reactivate the use of siren. Chief replied with a description of initial ideas about reactivating but he was uncertain about all requirements and any benefits or restrictions. Board discussed the idea briefly and agreed to direct staff to investigate the possibility of reactivating the monthly siren and bring a report back to Board.

10. District Engineer Report by Steve Tanaka is attached. If the Board has any questions then GM will provide follow-up responses. There were no questions.
11. Finance/Budget Committee Chair Dawes reported that Committee did not have a monthly meeting but July meeting is scheduled.
12. Organization/Personnel Committee Chair Green stated that the Committee's report is attached as a part of Board package and asked if there were any questions.
13. Equipment & Facilities Committee Chair Kalvans reported that there was no June meeting due to his absence. He stated that there is a July meeting scheduled.
14. Water Conservation Ad-Hoc Committee. Chair Kalvans stated that there was nothing to report.
15. Water Resources Advisory Committee Representative Director Kalvans stated that there was nothing to report. Committee is essentially finished with ballot defeat.

**X. CONSENT ITEMS:**

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

Director Dawes asked for item #17 to be pulled for brief discussion.

16. Board Minutes:

**16 a.** Approval of Special Board Meeting/Workshop Minutes for April 30, 2016

Director Buckman made a motion to approve item 16 as presented. Seconded by Director Kalvans. Motion was approved by roll call vote, 5 AYES and 0 NOES.

**17.** Review and Confirm General Manager's appointment to Bookkeeper – Part-time Position pursuant to District Personnel Policy, Section 2020.

GM gave a brief review of the written report that acknowledged the need for review and confirmation of the Bookkeeper appointment pursuant to Personnel Policy, Section 2020. GM also described the associated delay in seeking this review by the Board and accepted full responsibility.

Director Dawes asked about the appointment level and compensation. GM replied that appointment was at Level 1, Part-time with no benefits except 3-days sick leave required by State law and District policy. GM pointed out that the compensation is listed in the written report. The reason for the appointment was due to demonstrated abilities and skills for the position.

**XI. BOARD ACTION ITEMS:**

**18.** Review and Discuss approving **Resolution No. 2016-21** authorizing the abatement of weeds within the District boundaries and the recovery of costs.

GM made a brief introduction of item for discussion and asked Fire Chief to explain the action requested. Chief Roberson stated that this item is the annual weed abatement program. Properties have been identified. This request will authorize the abatement of weeds and recovery of costs through property tax roll collection process. Chief requested the Board to approve the attached Resolution which must be provided to the County in order to recovery District costs.

Director Dawes asked if the District also included an administrative expenses. Chief replied that our administrative costs are factored into the total expenses for recovery. Director Dawes also asked about a parcel which seemed to be a missed property. Chief replied that he had instructed the contractor to not mow around the entire site because of liability concerns to the District. He stated that there is a code enforcement action by County occurring to address the debris situation there.

There were no other Board or public questions.

Director Buckman made a motion to approve **Resolution No 2016-21** authorizing the abatement of weeds within the District boundaries and the recovery of costs. Seconded by Director Kalvans. Motion was approved by roll call vote, 5 AYES and 0 NOES.

**19.** Review and Discuss No Parking signage in alleyways and designated fire lanes in the District.

GM gave a brief review of written report in the Board's packet that describes the purpose for this request, the County processing of a request to modify their transportation code and what would result in ability to have law enforcement of alleyway signage.

GM stated the staff's recommendation to affirm existing designated alleyways and fire lanes within the District for posting of No Parking signage and seek a modification to the County's Traffic Regulatory Code that would allow appropriate law enforcement stickers.

There were no Board questions. Director Green made a comment about this situation being an ongoing problem which may finally be solved with ability of appropriate law enforcement actions taking place.

There were no public requests to speak.

Director Green made a motion to approve this request as recommended by staff. Seconded by Director Dawes. Motion was approved by roll call vote, 5 AYES and 0 NOES.

20. Review and Discuss approving **Resolution No. 2016-22** and adoption of FY 2016-17 Operations & Maintenance Budget and approving, in concept only, FY 2017-18 Operations & Maintenance Budget as long-term planning.

GM presented the revised version of FY 2016-17 O & M Budget and Resolution adopting the budget. Review included prior workshop discussion of budget revenues and expenditures. GM described the need to consider approving the budget with a deficit balance in the Water Department account which is restrained by Board policy regarding use of connection fees as ordinary income.

GM indicated that overall the budget is balanced for revenues and expenditures with a projected net revenue at the end of FY 2016-17 that would form the basis for various fund account allocations, specifically vehicle replacement, capital projects, investment and capital reserves. GM pointed out that there are no planned or projected expenses for capital projects in the fiscal budget due to projected increases for legal expenses associated with the Steinbeck lawsuit and personnel matters which are unavoidable without changing circumstances.

Board briefly discussed their expected outcome for this item. All Board Members indicated that they may not yet be ready to adopt a budget for FY 2016-17 as recommended and asked General Counsel what their options are. General Counsel replied that Board could set a special meeting date before July 1<sup>st</sup> or shortly after that to conclude the FY budget; could, by motion and vote, consider continuing the existing FY budget for operations until the new budget is adopted or consider adopting the budget tonight if that is preferred by Board Members after its discussion and review.

GM was asked to make brief remarks regarding changes since last workshop on the budget. GM reviewed changes to each fund account that have been made and requested that the Board consider approving the budget as presented. GM indicated that if the Board could not conclude its review then consideration of continuing the existing operations budget is an appropriate action which should be done by motion and vote for continuing the existing budget until a new FY budget is adopted in July.

Board began its discussion and review of each fund account projected revenues and expenses with changes. GM was asked to support where adjustments were included or not included with an explanation of why adjustments were or were not done.

Each fund account, revenues and expenses were reviewed line item by line item by the Board.

Fund 10 Administration—Revenues were closely reviewed given the shift of district wide expenses into the account from other funds/departments to serve this rapidly evolving general fund. The review also included suggested lower General Counsel expenses, from \$185,000 to \$166,800 (revenues transferred by other fund accounts) to Fund 10. Budget changes reflect this information. The other expenses that would represent revenues to Fund 10 are the other district wide items that total \$101,666.

There was further Board discussion and review. No additional changes to Fund 10 revenues were noted.

Fund 20 Fire—Revenues were reviewed and no further changes were made by Board discussions.

Fund 30 Lighting—Revenues were reviewed and no further changes were made by Board discussions.

Fund 40 Wastewater—Revenues were reviewed and no further changes were made by Board discussions.

Fund 50 Water—Revenues were discussed, in light of the fund deficit. GM asked to revisit revenue calculations and to assure that water connection/hookup fees are not used as ordinary income. Item noted for follow-up.

Fund 60 Solid Waste—Revenues were reviewed and no further changes were noted.

Fund 10—Administration Department Expenses

Board began its discussion of fund account expenses but spent some time discussing Fund 10 expenses since there is a shifting or transfers in from other fund accounts to handle the district wide expense categories. After reviewing all changes, there were no further changes to Fund 10.

Fund 20—Fire Department Expenses



Expenses were reviewed by Board. There was discussion of changes made in follow-up to last workshop. GM explained that the changes requested at last meeting were not all made and explained which changes were either reduced from suggested figures or left as requested. The changes that were reduced was deemed appropriate based on historical data, further understanding and discussion with Fire Chief about a specific line item or a need to tighten the overall expenses that were not justified.

After further discussion by Board, there were additional changes to fire expenses noted for the final version of the budget. Changes to specific line items were noted for the final version.

#### Fund 30—Lighting Department Expenses

Expenses were reviewed by Board but no further changes were noted.

#### Fund 40—Wastewater Department Expenses

Board began a review of changes to budget. GM explained changes made indicating that this fund account represents an increase due to level of expenses dealing with repairs and maintenance for plant facility. As noted in last workshop, the plant facility and equipment is reaching or has reached an end of life that result in more and more cost for repairs, such as motors and pumps.

Board reviewed changes made and noted added changes for the final version of the budget. Added line item changes were noted for final version.

#### Fund 50—Water Department Expenses

Board began a review of changes to budget. Changes made were explained by GM. GM also pointed out that a deficit in this fund account is smaller than last workshop discussion but remains. The options to resolve this deficit, as GM explained, are to waive the Board's policy on actual water connection fees received being used for revenues to equal the projected expenses, OR to allocate an offset from Capital Reserves for same purpose of increasing revenue to meet projected expenses.

GM emphasized that increased costs associated with repairs and maintenance; particularly to aging infrastructure maintenance that has been deferred over time is now more costly. Any projected capital projects will need to be funded by grants, loans or Board approved appropriations for any such projects.

Board began its review and discussions. Board noted further changes for the final version of the budget to the GM. Further changes were noted for final version.

(continued on next page)

## **XII. BOARD COMMENT:**

President Green asked the Board to consider setting a Special Board meeting date of July 29<sup>th</sup> in lieu of regular meeting date of July 28<sup>th</sup> due to a calendar conflict. Board has placed budget adoption for July meeting which can be done at this 29<sup>th</sup> meeting. Board

X.15.e

discussed availability of General Counsel at an afternoon session. General Counsel agreed to accommodate meeting time set by Board.

After brief discussions, the Board agree to hold a Special Board meeting on July 29<sup>th</sup> in lieu of the regular meeting set for Friday, July 28, 2016 at 2PM. Direction was given to GM.

There were no further Board comments or remarks.

President Green adjourned the meeting at 9:33 pm.



## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

AGENDA ITEM: X. 16

**SUBJECT: May-June 2016 – Monthly Financial Reports**

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#### **STAFF RECOMMENDATION:**

Review and Approve May-June 2016 YTD and Monthly Financial Reports on District Revenues with Treasurer's Report including Capital Projects Summary.

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#### **BACKGROUND:**

The Finance & Budget Committee reviewed the April YTD and Monthly Financial Reports and recommended that the Board of Directors conditionally approve the report as provided with the understanding and direction to Staff for continuing efforts to resolve any remaining errors.

The Committee received the May-June 2016 Monthly and YTD financial reports showing that District total revenues are higher than adopted budget projections with projected expenses at 90% of adopted budget estimates overall. Statements of Revenue and Expense reports are attached for discussion and review. Treasurer's Report on Cash and Investment Report with Capital Project Summary of Expenses as of June 30, 2016 is also attached.

Additional parts of Financial Reports that are attached are listed below. Board members should review the attached monthly financial reports and approve as recommended by Finance & Budget Committee using any of the following decision options:

- 1) Approve as presented
- 2) Conditionally approve as noted by F & B Committee
- 3) Reject the submitted Reports

#### **PREPARED BY:**

**Darrell W. Gentry**

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General Manager

Attachments:

- Item V. 1 a Treasurer's Report on Cash and Investment as of April 30, 2016
- Item V. 1 b Capital Projects Summary for April 2016
- Item V. 1 c Claims Detail Report for April 2016
- Item V. 1.d Statements of Revenues and Expenses—Budget vs. Actual

SAN MIGUEL COMMUNITY SERVICES DISTRICT

TREASURER'S REPORT for Period Ending: June 30, 2016  
CASH AND INVESTMENTS

		(July 1, 2014)	(July 31, 2015)	(January 31, 2016)	(February 29, 2016)	(March 31, 2016)	(April 30, 2016)	(May-June 30, 2016)		Interest Rate	NOTES:
DESCRIPTION:		Beginning Balance	Balance	Balance	Balance	Balance	Prior Balance	Current Balance			
CASH:	SLO County	\$3,878.22	\$3,878.22	\$4,248.66	\$4,248.66	\$4,248.66	\$4,248.66	\$4,248.66		yields	
#2561	Capital Reserve Accounts-- (Heritage Oaks Bank)										
6.77	10--Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
23	20--Fire	\$126,831.89	\$145,396.66	\$145,721.87	\$139,960.84	\$140,008.27	\$140,054.19	\$140,101.64			
17	30--Lighting	\$95,401.09	\$107,467.10	\$107,707.47	\$103,449.32	\$103,484.37	\$103,518.31	\$103,553.38			
31	40--Sanitary/Wastewater	\$169,238.54	\$195,969.42	\$196,407.74	\$188,642.88	\$188,706.80	\$188,768.68	\$188,832.65			
29	50--Water	\$165,217.81	\$183,326.23	\$183,736.27	\$176,472.37	\$176,532.17	\$176,590.05	\$176,649.90			
2.23	60--Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
	<b>Sub-total</b>	<b>\$556,689.33</b>	<b>\$632,159.41</b>	<b>\$633,573.36</b>	<b>\$608,525.41</b>	<b>\$608,731.61</b>	<b>\$608,931.23</b>	<b>\$608,931.23</b>		0.40%	Public Money Market--60 days auto
	Heritage Oaks Bank:										
	Operating Checking Accounts: (Heritage Oaks Bank)										
#0406 bal:											
6.7	10-- Admin	\$0.00	\$0.00	\$0.00	\$83,161.66	\$78,439.83	\$64,605.47	\$71,784.12		12500	NOTE 1
21.0	20--Fire	\$227,323.56	\$233,897.17	\$333,644.18	\$260,655.94	\$335,856.18	\$202,494.74	\$224,994.99		11801	NOTE 2
	Fire Impact Fees	\$43,903.95	\$43,903.95	\$43,903.95	\$54,993.14	\$54,993.14	\$54,993.14	\$55,217.00			
16	30--Lighting	\$168,021.77	\$172,880.52	\$246,606.57	\$198,595.00	\$272,197.46	\$160,067.27	\$177,853.18		2146	NOTE 3
27.3	40--Sanitary/Wastewater	\$306,392.64	\$315,252.71	\$421,086.34	\$338,852.72	\$124,322.56	\$263,243.17	\$292,493.49		28608	NOTE 4 40000 - Wtr -- 90,000 - Fire -- 80,000 - Lighting
27.3	50--Water	\$286,625.36	\$294,913.82	\$420,681.80	\$338,852.72	\$320,468.34	\$263,243.17	\$292,493.49		28608	NOTE 5
	Water Connection Fees	\$0.00	\$0.00	\$261,540.00	\$261,540.00	\$261,540.00	\$261,540.00	\$264,540.00			
1.7	60--Solid Waste	\$0.00	\$0.00	\$21,100.72	\$21,100.72	\$19,902.64	\$16,392.43	\$18,213.88		358	
	<b>Sub-total</b>	<b>\$988,363.33</b>	<b>\$1,016,944.22</b>	<b>\$1,450,626.89</b>	<b>\$1,241,218.75</b>	<b>\$1,170,743.73</b>	<b>\$964,260.71</b>	<b>\$1,071,404.72</b>		84021	NOTE 5
	Vehicle Replacement Fund (Pacific Western-8052)	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00			NOTE 6
	Capital Projects Fund (Union Bank-10010)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00			NOTE 7
#6598	Water Project--	\$23,549.88	\$23,549.88	\$23,549.88	\$23,549.88	\$23,549.88	\$23,549.88	\$23,549.88			NOTE 8
#0133	Payroll Account -	\$5,920.35	\$13,201.66	\$2,000.00	\$2,521.82	\$16,600.81	\$21,550.84	\$9,859.58			
#2618	USDA Loan Repayment	\$26,705.50	\$67,132.96	\$26,068.91	\$26,069.96	\$26,071.08	\$26,072.17	\$26,073.29		0.20%	
	<b>Total Cash in Bank:</b>	<b>\$1,605,106.61</b>	<b>\$1,756,866.35</b>	<b>\$2,140,067.70</b>	<b>\$1,906,634.48</b>	<b>\$1,850,445.77</b>	<b>\$1,659,113.49</b>	<b>\$1,754,567.36</b>			
	<b>Cantella (Investment Portfolio)</b>				\$1,000.00	\$1,000.00	\$1,000.00			1.75%	
	1. Ally Bank - Maturity 2-11-2019 1.45%									1.56%	
	2. Goldman Sachs - Maturity 2-10-2020 1.7%										
	<b>Total</b>				\$137,159.05	\$137,125.23	\$137,125.23	\$137,388.79		0.26%	transferred to 406-4-30-16 LAIF withdrawal complete
	L.A.I.F. (Local Agency Investment Fund-pooled)				\$137,159.05	\$137,125.23	\$137,388.79	\$137,388.79			
	CalPers as of:		6/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	5/31/2016			Retirm't; not counted in total cash
	SSGA Russell		\$357,481.50	\$357,481.50	\$357,481.50	\$357,481.50	\$357,481.50	\$357,481.50			
	<b>Total Reportable Cash &amp; Investments:</b>	<b>\$1,605,106.61</b>	<b>\$1,756,866.35</b>	<b>\$2,140,067.70</b>	<b>\$2,043,793.53</b>	<b>\$1,987,571.00</b>	<b>\$1,796,238.72</b>	<b>\$1,754,567.36</b>			

**Notes:**  
**NOTE 1:** Fund Acct set up - Board of Directors 6-30-2015 + Myers restit.  
**NOTE 2:** Prop Tax Rec'd 7-13-15- \$2,479.44/Rec'd 1-2016- \$107,200.82  
**NOTE 3:** Prop Tax Rec'd 7-13-15- \$704.61/Rec'd 1-2016- \$  
**NOTE 4:** \$210,000 loan repaym't to Fire - Lighting - Water  
**NOTE 5:** Prop Tax Rec'd 7-13-15 \$123,492.38/Rec'd 1-2016- \$202,026.13  
**NOTE 6:** \$137,000 to be reimbursed by LAIF funds for investm't portfolio  
**NOTE 7:** Acct opened - March 3, 2016  
**NOTE 8:** \$500.00 acct opened March, \$10,000 authorized by Board  
 \$67,020 req'd reserve for USDA; need funds in April or May (2nd half prop taxes)  
**NOTE 9:** Account not closed 7-10-2014 (\$86,500 orig amnt)

I certify that this report reflects all San Miguel Community Services District pooled investments and is in conformity with the investment policy of San Miguel Community Services District. The Investment Program provides sufficient cash flow liquidity to meet the next six month's estimated expenditures.

Signed: Darrell W. Gentry  
 Darrell W. Gentry General Manager

**CAPITAL PROJECTS SUMMARY--As of 6-30-2016**

Water Fund Capital Reserves <b>Well #3 Rehab</b>			Water Fund Capital Reserves <b>Waste H<sub>2</sub>O Tanks @ #3 Well</b>			CDBG GRANT FUNDS <b>Fire Hydrant Replmt</b>		
<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$80,425.00</b>	<b>Budget:</b>	<b>Cap Resrve</b>	<b>\$26,000.00</b>	<b>Budget:</b>	<b>\$105,000 CDBG plus \$29,000.00 by Board</b>	
<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>	<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>	<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>
Engineering	\$7,475.50	\$72,949.50	Tank Purchase	\$13,880.41	\$12,119.59		\$0.00	\$134,000.00
Mat'l Ord'r & Permits	\$24,316.00	\$48,633.50	Piping	\$3,319.87	\$8,799.72	Constr Progress	\$134,750.00	\$9,000.00 change order pending
Constr Progress	\$48,633.50	\$0.00	manhole & pipe	\$2,170.00	\$6,629.72			scheduled for 7-29-2016 action
			control valve	\$4,191.00	\$2,438.72			
				\$23,561.28				
Project Completed On Budget			Project Completed 8-25-2015			Contract Awarded Dec 2015. <b>Work completed 4/01/16 on-time</b>		
			<b>\$2,438.72 underbudget</b>			CDBG reimbrsmt to be recvd from County--2016-17 = \$105,000.		
All Funds --Capital Reserves			Water & Wastewater Capital Reserves			Wastewater Capital Reserves		
<b>Solar Panels @ Station</b>			<b>SCADA System Acquisition/Installation</b>			<b>Sludge Removal/Pond Maint.</b>		
<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$39,103.00</b>	<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$199,996.00</b>	<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$40,000.00</b>
<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>	<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>	<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>
Mat'l order & permits	\$39,103.00	\$0.00		\$0.00	\$199,996.00	centrif. rental	\$125.34	\$39,874.66
	\$39,103.00		Radio Freq' Config	\$97,000.00	\$102,996	landfill disposal	\$6,199.14	\$33,675.52
Project Completed 11-05-2015 on budget			Final Pymt pending full acceptance of system operations.			Removal work completed February 2016		
			Change Order pending for add'l install needed-\$2,800.					
Fire Fund Capital Reserves			Initial order purchase made in Feb.					
<b>Fire Station - Finish Imprvm'ts</b>			System installation begins in May					
<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$49,049.00</b>	Water Capital Reserves					
<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>	<b>SLT Well House Roof Repair</b>					
Engineering			<b>Budget:</b>	<b>Cap Resrve--</b>	<b>\$4,500.00</b>			
Mat'l Ord'r & Permits			<b>Expenses:</b>	<b>Actual Exp</b>	<b>Balance</b>			
Constr Progress			Mat'l Order	\$500.00	\$4,000.00			
<b>Re-alloted by Board</b>	\$0.00	\$49,049.00	Constr Progress	\$3,779.65	\$220.35			
Encumbered to 2016	\$0.00	\$49,049.00	Constr Progress	\$220.35	\$0.00			
				\$4,500.00	\$0.00			
				4/14/2016				

Repairs complete

Notes:

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

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	24-port gigabit rckm	171.99
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	5 ft. white cable	34.86
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Dell SonicWall SOHO	1,120.14
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Bulletin Board Cabin	157.04
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Ipad case/penciil (1	170.88
10	ADMINISTRATION DEPARTMENT 61000 Administration	301 US BANK	Jungle Disk (back-up	24.15
10	ADMINISTRATION DEPARTMENT 61000 Administration	406 Anthony Kalvans	Mileage reimbursemen	385.02
10	ADMINISTRATION DEPARTMENT 61000 Administration	352 Staples Credit Plan	Office Supplies - Ju	13.19
10	ADMINISTRATION DEPARTMENT 61000 Administration	403 Department of Treasury	Deposit Penalty - 20	1,553.79
10	ADMINISTRATION DEPARTMENT 61000 Administration	126 GREEN, JOHN	June 2016 Board Mtg	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	441 Reuck, Larry	June 2016 Stipend	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	39 BUCKMAN, GIB	June 2016 Board Mtg	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	453 Travis Dawes	June 2016 Board Mtg	100.00
10	ADMINISTRATION DEPARTMENT 61000 Administration	406 Anthony Kalvans	June 2016 Board Mtg	100.00
			Total for Fund:	4,131.06
20	FIRE PROTECTION 62000 Fire	505 UNION BANK	Deposit/Capital Rese	2,500.00
20	FIRE PROTECTION 62000 Fire	474 L.N. Curtis & Sons	Bracket - Eq #8687	160.95
20	FIRE PROTECTION 62000 Fire	182 NAPA	Air Filter, Eq #8687	49.40
20	FIRE PROTECTION 62000 Fire	301 US BANK	Fire Meal	38.49
20	FIRE PROTECTION 62000 Fire	301 US BANK	Fire - Drinking Wate	21.52
20	FIRE PROTECTION 62000 Fire	301 US BANK	Office - Cleaning Su	14.31
20	FIRE PROTECTION 62000 Fire	301 US BANK	Stamp - Employer Tax	1.72
20	FIRE PROTECTION 62000 Fire	301 US BANK	13.8V D 19A power su	75.31
20	FIRE PROTECTION 62000 Fire	301 US BANK	SharpTek Supply	339.72
20	FIRE PROTECTION 62000 Fire	301 US BANK	Carburetor (Eq #8630	129.95
20	FIRE PROTECTION 62000 Fire	301 US BANK	Stair Railing (fireh	138.52
20	FIRE PROTECTION 62000 Fire	301 US BANK	AA btry, AAA btry, t	150.40
20	FIRE PROTECTION 62000 Fire	340 C&N Tractors	starter	5.79
20	FIRE PROTECTION 62000 Fire	340 C&N Tractors	Elastostar Handle	17.00
20	FIRE PROTECTION 62000 Fire	209 PG&E	Old Fire Station / 1	19.43
20	FIRE PROTECTION 62000 Fire	209 PG&E	Landscape/Streetligh	187.78
20	FIRE PROTECTION 62000 Fire	474 L.N. Curtis & Sons	(2) 5gal/foam	251.44
20	FIRE PROTECTION 62000 Fire	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
20	FIRE PROTECTION 62000 Fire	280 TEMPLETON UNIFORMS	Dual Compliant Pant	208.98
20	FIRE PROTECTION 62000 Fire	508 WHITAKER CONSTRUCTION	Fire Hydrant Replace	9,000.00
20	FIRE PROTECTION 62000 Fire	67 CHARTER COMMUNICATIONS	Internet/Voice	34.28
20	FIRE PROTECTION 62000 Fire	482 CHEVRON AND TEXACO	Fire Chief Truck #86	78.00
20	FIRE PROTECTION 62000 Fire	482 CHEVRON AND TEXACO	Fire Chief Truck #86	53.75
20	FIRE PROTECTION 62000 Fire	482 CHEVRON AND TEXACO	Fire Chief Truck #86	66.50
20	FIRE PROTECTION 62000 Fire	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	7.55
20	FIRE PROTECTION 62000 Fire	352 Staples Credit Plan	Office Supplies - Ju	17.14
20	FIRE PROTECTION 62000 Fire	352 Staples Credit Plan	Office Supplies - Ju	58.24
20	FIRE PROTECTION 62000 Fire	352 Staples Credit Plan	Office Supplies - Ju	42.99
20	FIRE PROTECTION 62000 Fire	352 Staples Credit Plan	Office Supplies - Ju	96.84
20	FIRE PROTECTION 62000 Fire	148 JESS'S EQUIPMENT REPAIR	Replace Transducers/	310.61
20	FIRE PROTECTION 62000 Fire	148 JESS'S EQUIPMENT REPAIR	Diagnose Fuel Proble	231.41
20	FIRE PROTECTION 62000 Fire	147 JB DEWAR	ULS Diesel #2 Clear	302.96
20	FIRE PROTECTION 62000 Fire	499 NORCAST TELECOM NETWORKS	Email, Domain Hostin	3.41
20	FIRE PROTECTION 62000 Fire	491 ULINE	30gal flammable stor	786.50
20	FIRE PROTECTION 62000 Fire	289 TOTALFUNDS BY HASLER	Postage	50.00

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
20 FIRE PROTECTION	62000 Fire	72 COAST ELECTRONICS	Radio programs servi	510.00
20 FIRE PROTECTION	62000 Fire	328 Parent, Tamara	Cell phone Reimb Jul	1.05
20 FIRE PROTECTION	62000 Fire	93 DODDS, KELLY	Cell Phone Reimb. Ju	11.67
20 FIRE PROTECTION	62000 Fire	290 DAVID TRACEY	Cell Phone Reimb. Ju	11.67
20 FIRE PROTECTION	62000 Fire	226 ROBERSON, ROB	Cell phone reimb. Ju	35.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-141-017,	550.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-331-034,	200.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-171-008,	150.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-112-002.	350.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-231-024.	400.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-231-041,	400.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-231-017,	400.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-401-001,	800.00
20 FIRE PROTECTION	62000 Fire	439 JK Landscape Maintenance	Parcel 021-241-032,	400.00
Total for Fund:				19,682.78
30 LIGHTING DEPARTMENT	63000 Lighting	505 UNION BANK	Deposit/Capital Rese	2,500.00
30 LIGHTING DEPARTMENT	63000 Lighting	301 US BANK	Ofifce - Cleaning Su	14.31
30 LIGHTING DEPARTMENT	63000 Lighting	301 US BANK	Stamp - Employer Tax	1.72
30 LIGHTING DEPARTMENT	63000 Lighting	221 RENTAL DEPOT	Trailer/Pallet Jack	85.05
30 LIGHTING DEPARTMENT	63000 Lighting	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
30 LIGHTING DEPARTMENT	63000 Lighting	67 CHARTER COMMUNICATIONS	Internet/Voice	34.29
30 LIGHTING DEPARTMENT	63000 Lighting	352 Staples Credit Plan	Office Supplies - Ju	96.84
30 LIGHTING DEPARTMENT	63000 Lighting	148 JESS'S EQUIPMENT REPAIR	Hydraulic Pump/Sciss	271.22
30 LIGHTING DEPARTMENT	63000 Lighting	499 NORCAST TELECOM NETWORKS	Email, Domain Hostin	3.41
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	12th & K Street	11.02
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Tract 2605	41.49
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Mission Heights	193.64
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	409.13
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	51.81
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	234.86
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	85.22
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	54.33
30 LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	24.35
30 LIGHTING DEPARTMENT	63000 Lighting	328 Parent, Tamara	Cell phone Reimb Jul	1.05
Total for Fund:				4,126.24
40 WASTEWATER/SANITARY	64000 Sanitary	505 UNION BANK	Deposit/Capital Rese	2,500.00
40 WASTEWATER/SANITARY	64000 Sanitary	5 San Luis Obispo County	Permit #1134-1 / Ope	1,440.00
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Office - Cleaning Su	14.31
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Stamp - Employer Tax	6.88
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Ipad Air Case	69.85
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	100-ft round in-wall	9.32
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Air conditioning (ut	405.76
40 WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Office of Water Prog	169.68
40 WASTEWATER/SANITARY	64000 Sanitary	340 C&N Tractors	Weed Wacker Blades/N	35.20
40 WASTEWATER/SANITARY	64000 Sanitary	233 SAFEGUARD BUSINESS	Return envelopes - i	204.64
40 WASTEWATER/SANITARY	64000 Sanitary	147 JB DEWAR	(5) 5 gal Chevron GS	91.02
40 WASTEWATER/SANITARY	64000 Sanitary	209 PG&E	N St / WWTP	4,716.76
40 WASTEWATER/SANITARY	64000 Sanitary	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.74

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
40 WASTEWATER/SANITARY	64000 Sanitary	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
40 WASTEWATER/SANITARY	64000 Sanitary	281 TESCO	SMCSD - SCADA UPGRAD	14,959.20
40 WASTEWATER/SANITARY	64000 Sanitary	327 Valli Information Systems	Web Posting, Online	44.15
40 WASTEWATER/SANITARY	64000 Sanitary	308 FRONTIER COMMUNICATIONS	SCADA	113.91
40 WASTEWATER/SANITARY	64000 Sanitary	67 CHARTER COMMUNICATIONS	Internet/Voice	137.13
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Utility Truck #8632	97.00
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	7.55
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	61.08
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	67.51
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	34.24
40 WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	72.12
40 WASTEWATER/SANITARY	64000 Sanitary	399 QUINN CAT RENTAL	3" Centrifugal Pump/	160.01
40 WASTEWATER/SANITARY	64000 Sanitary	313 WALLACE GROUP	Attendance/Funding F	559.75
40 WASTEWATER/SANITARY	64000 Sanitary	313 WALLACE GROUP	Prep/Board Mtg prese	227.50
40 WASTEWATER/SANITARY	64000 Sanitary	352 Staples Credit Plan	Office Supplies - Ju	96.84
40 WASTEWATER/SANITARY	64000 Sanitary	511 VERIZON	Laptop / 805-423-759	40.16
40 WASTEWATER/SANITARY	64000 Sanitary	147 JB DEWAR	ULS Diesel #2 Clear	151.48
40 WASTEWATER/SANITARY	64000 Sanitary	87 CWEA	CWEA Association Mem	164.00
40 WASTEWATER/SANITARY	64000 Sanitary	499 NORCAST TELECOM NETWORKS	Email, Domain Hostin	13.64
40 WASTEWATER/SANITARY	64000 Sanitary	491 ULINE	30gal flammable stor	786.50
40 WASTEWATER/SANITARY	64000 Sanitary	303 USA BLUEBOOK	skimming net/aluminu	171.44
40 WASTEWATER/SANITARY	64000 Sanitary	313 WALLACE GROUP	Tract 2527, Gordon M	409.50
40 WASTEWATER/SANITARY	64000 Sanitary	289 TOTALFUNDS BY HASLER	Postage	225.00
40 WASTEWATER/SANITARY	64000 Sanitary	125 GREAT WESTERN ALARM	Answering Service -	37.70
40 WASTEWATER/SANITARY	64000 Sanitary	63 CED	LED light/tape/power	498.53
40 WASTEWATER/SANITARY	64000 Sanitary	328 Parent, Tamara	Cell phone Reimb Jul	16.45
40 WASTEWATER/SANITARY	64000 Sanitary	93 DODDS, KELLY	Cell Phone Reimb. Ju	11.67
40 WASTEWATER/SANITARY	64000 Sanitary	290 DAVID TRACEY	Cell Phone Reimb. Ju	11.67
Total for Fund:				28,899.39
50 WATER DEPARTMENT	65000 Water	505 UNION BANK	Deposit/Capital Rese	2,500.00
50 WATER DEPARTMENT	65000 Water	5 San Luis Obispo County	Permit #1133-1 / Ope	392.00
50 WATER DEPARTMENT	65000 Water	301 US BANK	Office - Cleaning Su	14.32
50 WATER DEPARTMENT	65000 Water	301 US BANK	Stamp - Employer Tax	6.89
50 WATER DEPARTMENT	65000 Water	301 US BANK	Ipad Air Case	69.85
50 WATER DEPARTMENT	65000 Water	301 US BANK	100-ft round in-wall	9.31
50 WATER DEPARTMENT	65000 Water	301 US BANK	Air conditioning (ut	405.77
50 WATER DEPARTMENT	65000 Water	340 C&N Tractors	Weed Wacker Blades/N	35.20
50 WATER DEPARTMENT	65000 Water	233 SAFEGUARD BUSINESS	Return envelopes - i	204.64
50 WATER DEPARTMENT	65000 Water	209 PG&E	Water Works #1 / Wel	262.17
50 WATER DEPARTMENT	65000 Water	209 PG&E	Bonita Pl & 16th / W	2,226.16
50 WATER DEPARTMENT	65000 Water	209 PG&E	14th St. & K St.	35.98
50 WATER DEPARTMENT	65000 Water	209 PG&E	SLT Well Drink Water	68.33
50 WATER DEPARTMENT	65000 Water	209 PG&E	Mission Heights Boos	9.53
50 WATER DEPARTMENT	65000 Water	209 PG&E	2HP Booster Station	15.52
50 WATER DEPARTMENT	65000 Water	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.73
50 WATER DEPARTMENT	65000 Water	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
50 WATER DEPARTMENT	65000 Water	281 TESCO	SMCSD - SCADA UPGRAD	59,836.80
50 WATER DEPARTMENT	65000 Water	327 Valli Information Systems	Web Posting, Online	44.15
50 WATER DEPARTMENT	65000 Water	308 FRONTIER COMMUNICATIONS	SCADA	113.90
50 WATER DEPARTMENT	65000 Water	67 CHARTER COMMUNICATIONS	Internet/Voice	137.13



Fund	Department Name (Account)	Vendor #/Name	Description	Amount
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	20.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	27.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-Turbid	50.00
50 WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Utility Truck #8632	106.00
50 WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	7.55
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	108.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	20.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	27.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Coliform-Colilert-P/	40.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Heterotrophic	54.00
50 WATER DEPARTMENT	65000 Water	313 WALLACE GROUP	Attendance/Funding F	559.75
50 WATER DEPARTMENT	65000 Water	109 FERGUSON ENTERPRISES	valves	968.21
50 WATER DEPARTMENT	65000 Water	352 Staples Credit Plan	Office Supplies - Ju	96.84
50 WATER DEPARTMENT	65000 Water	147 JB DEWAR	ULS Diesel #2 Clear	151.47
50 WATER DEPARTMENT	65000 Water	515 YVONNE WILLIAMSON	Acct #20713-01/909 M	31.29
50 WATER DEPARTMENT	65000 Water	516 ROBERT STEPHENSON	Acct #27447-02/750 A	19.98
50 WATER DEPARTMENT	65000 Water	435 Leo Tidwell Excavating	Acct #27488 / Hydran	650.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Metals, Total-As	42.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Wet Chemistry-N03-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL- ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	499 NORCAST TELECOM NETWORKS	Email, Domain Hostin	13.64
50 WATER DEPARTMENT	65000 Water	289 TOTALFUNDS BY HASLER	postage	225.00
50 WATER DEPARTMENT	65000 Water	109 FERGUSON ENTERPRISES	valves for meters	324.07
50 WATER DEPARTMENT	65000 Water	303 USA BLUEBOOK	Stenner #7 Pump Tube	109.53
50 WATER DEPARTMENT	65000 Water	303 USA BLUEBOOK	Stenner Index Plate	109.53
50 WATER DEPARTMENT	65000 Water	303 USA BLUEBOOK	Stenner Duckbill	109.54
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Monthly Alarm Monito	30.00
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Answering Service -	37.70
50 WATER DEPARTMENT	65000 Water	308 FRONTIER COMMUNICATIONS	Well #4	53.37
50 WATER DEPARTMENT	65000 Water	328 Parent, Tamara	Cell phone Reimb Jul	16.45
50 WATER DEPARTMENT	65000 Water	93 DODDS, KELLY	Cell Phone Reimb. Ju	11.66
50 WATER DEPARTMENT	65000 Water	290 DAVID TRACEY	Cell Phone Reimb. Ju	11.66
Total for Fund:				70,889.12
Total:				127,728.59

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Fund/Account	Amount
10 ADMINISTRATION DEPARTMENT	
10200	\$2,577.27
10250	\$1,553.79
20 FIRE PROTECTION DEPARTMENT	
10200	\$19,682.78
30 LIGHTING DEPARTMENT	
10200	\$4,126.24
40 WASTEWATER/SANITARY DEPARTMENT	
10200	\$28,899.39
50 WATER DEPARTMENT	
10200	\$70,889.12
Total:	\$127,728.59

10 ADMINISTRATION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
61000 Administration							
61000 Administration							
100	PERSONNEL	0.00	-35.00	0.00	0.00	35.00	%
105	Salaries and Wages	0.00	32,000.00	0.00	0.00	-32,000.00	%
111	BOD Stipend	500.00	5,600.00	8,000.00	6,000.00	400.00	93 %
180	Tuition Reimbursement Program	0.00	0.00	2,000.00	0.00	0.00	%
225	Retirement - PERS expense	0.00	1,300.00	0.00	0.00	-1,300.00	%
305	Operations and maintenance	327.92	945.33	0.00	0.00	-945.33	%
320	Printing and reproduction	0.00	496.28	1,020.00	1,020.00	523.72	49 %
324	Professional Svcs- Consulting	0.00	0.00	15,500.00	10,000.00	10,000.00	%
327	Professional svcs - Legal	0.00	93,546.46	17,000.00	40,000.00	-53,546.46	234 %
335	Meals - Reimbursement	0.00	129.52	0.00	0.00	-129.52	%
340	Meetings and conferences	0.00	0.00	9,500.00	3,000.00	3,000.00	%
345	Mileage expense reimbursement	385.02	397.98	650.00	650.00	252.02	61 %
375	Internet expenses	0.00	0.00	300.00	300.00	300.00	%
376	Webpage- Upgrade/Maint	0.00	0.00	6,352.00	3,000.00	3,000.00	%
385	Dues and subscriptions	0.00	0.00	5,000.00	5,000.00	5,000.00	%
386	Education and training	0.00	5,447.36	1,250.00	1,250.00	-4,197.36	436 %
393	Advertising and public notices	0.00	155.25	300.00	300.00	144.75	52 %
395	Community Outreach	0.00	0.00	5,000.00	1,000.00	1,000.00	%
405	Software	0.00	0.00	5,000.00	3,000.00	3,000.00	%
410	Office Supplies	0.00	801.72	0.00	0.00	-801.72	%
415	Office Equipment	0.00	729.88	3,000.00	3,000.00	2,270.12	24 %
470	Communication equipment	1,120.14	1,120.14	0.00	0.00	-1,120.14	%
475	Computer supplies and upgrades	244.19	2,024.19	0.00	0.00	-2,024.19	%
495	Uniform expense	0.00	607.19	0.00	0.00	-607.19	%
900	Misc	0.00	93.96	0.00	0.00	-93.96	%
908	Cash Over/ Cash Short	0.00	-1.00	0.00	0.00	1.00	%
910	Tax Penalties & Late Fees	1,553.79	1,553.79	0.00	0.00	-1,553.79	%
911	Finance Charges/Late Fees	0.00	1.19	0.00	0.00	-1.19	%
925	Bank service charges	0.00	2,092.67	0.00	0.00	-2,092.67	%
	Account Total:	4,131.06	149,006.91	79,872.00	77,520.00	-71,486.91	192 %
	Account Group Total:	4,131.06	149,006.91	79,872.00	77,520.00	-71,486.91	192 %
	Fund Total:	4,131.06	149,006.91	79,872.00	77,520.00	-71,486.91	192 %

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
62000	Fire						
62000	Fire						
	105 Salaries and Wages	3,826.85	44,745.99	46,250.00	46,250.00	1,504.01	97 %
	107 Overtime	0.00	0.00	250.00	250.00	250.00	%
	110 Payroll tax expense	0.00	0.00	6,650.00	6,650.00	6,650.00	%
	115 Payroll Expenses	0.00	402.21	2,100.00	2,100.00	1,697.79	19 %
	120 Workers' Compensation	0.00	6,968.11	5,000.00	5,000.00	-1,968.11	139 %
	121 Physicals	0.00	1,200.00	0.00	0.00	-1,200.00	%
	125 Volunteer firefighter stipends	0.00	21,631.50	32,000.00	32,000.00	10,368.50	68 %
	126 Strike Team Pay - VFF	0.00	33,379.32	25,000.00	25,000.00	-8,379.32	134 %
	135 Payroll Tax - FICA	33.68	3,449.81	0.00	0.00	-3,449.81	%
	140 Payroll Tax - Medicare	55.50	1,440.97	0.00	0.00	-1,440.97	%
	155 Payroll Tax - SUI	51.84	1,689.32	0.00	0.00	-1,689.32	%
	160 Payroll Tax - ETT	3.83	80.91	0.00	0.00	-80.91	%
	165 Payroll Tax - FUTA	57.57	3,800.90	0.00	0.00	-3,800.90	%
	180 Tuition Reimbursement Program	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	205 Insurance - Health	6.20	418.00	900.00	900.00	482.00	46 %
	210 Insurance - Dental	3.35	36.94	200.00	200.00	163.06	18 %
	215 Insurance - Vision	0.54	5.76	30.00	30.00	24.24	19 %
	225 Retirement - PERS expense	16.96	51.01	700.00	700.00	648.99	7 %
	305 Operations and maintenance	251.44	1,947.92	0.00	0.00	-1,947.92	%
	310 Phone and fax expense	34.28	488.83	560.00	560.00	71.17	87 %
	315 Postage, shipping and freight	50.00	654.18	200.00	200.00	-454.18	327 %
	320 Printing and reproduction	0.00	0.00	200.00	200.00	200.00	%
	325 Professional svcs - Accounting	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	326 Professional svcs - Engineering	0.00	2,675.50	0.00	0.00	-2,675.50	%
	327 Professional svcs - Legal	0.00	4,650.47	3,000.00	14,000.00	9,349.53	33 %
	328 Insurance - prop and liability	0.00	12.08	8,500.00	8,500.00	8,487.92	%
	330 Contract labor	0.00	3,818.33	0.00	0.00	-3,818.33	%
	335 Meals - Reimbursement	38.49	84.34	500.00	500.00	415.66	17 %
	340 Meetings and conferences	0.00	0.00	700.00	700.00	700.00	%
	345 Mileage expense reimbursement	0.00	0.00	650.00	650.00	650.00	%
	350 Repairs and maint - computers	0.00	397.24	1,500.00	1,500.00	1,102.76	26 %
	351 Repairs and maint - equip	362.51	4,526.11	3,500.00	3,500.00	-1,026.11	129 %
	352 Repairs and maint - structures	0.00	259.32	0.00	0.00	-259.32	%
	353 Repairs & Maint- Infrastructure	268.47	645.97	0.00	0.00	-645.97	%
	354 Repairs and maint - vehicles	752.37	9,169.13	9,000.00	9,000.00	-169.13	102 %
	370 Dispatch services	0.00	6,414.10	5,600.00	6,600.00	185.90	97 %
	375 Internet expenses	3.41	57.52	270.00	270.00	212.48	21 %
	380 Utilities - alarm service	0.00	18.00	275.00	275.00	257.00	7 %
	381 Utilities - electric	207.21	1,585.49	2,150.00	2,150.00	564.51	74 %
	382 Utilities - propane	0.00	164.08	540.00	540.00	375.92	30 %
	385 Dues and subscriptions	0.00	1,627.14	3,000.00	3,000.00	1,372.86	54 %
	386 Education and training	0.00	401.00	5,000.00	1,000.00	599.00	40 %
	388 Education and training: CPR/FIRST AID	0.00	260.00	0.00	0.00	-260.00	%
	393 Advertising and public notices	0.00	88.30	1,000.00	1,000.00	911.70	9 %
	394 LAFCO Allocations	0.00	467.37	450.00	450.00	-17.37	104 %
	395 Community Outreach	0.00	394.62	900.00	900.00	505.38	44 %
	400 Supplies	21.52	21.52	0.00	0.00	-21.52	%
	405 Software	0.00	578.67	1,500.00	1,500.00	921.33	39 %
	410 Office Supplies	231.24	678.28	0.00	0.00	-678.28	%

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
415	Office Equipment	0.00	1,744.07	0.00	0.00	-1,744.07	%
450	EMS supplies	0.00	1,814.58	2,550.00	2,550.00	735.42	71 %
455	Fire Safety Gear & Equipment	0.00	4,180.02	10,500.00	10,500.00	6,319.98	40 %
456	VFF Assistance Grant	0.00	14,268.92	0.00	0.00	-14,268.92	%
460	Fire equipment	0.00	33.96	0.00	0.00	-33.96	%
465	Cell phones, radios and pagers	59.39	771.93	660.00	660.00	-111.93	117 %
470	Communication equipment	735.71	3,698.98	15,000.00	15,000.00	11,301.02	25 %
475	Computer supplies and upgrades	0.00	28.04	500.00	500.00	471.96	6 %
485	Fuel expense	501.21	5,590.40	6,500.00	6,500.00	909.60	86 %
490	Small tools and equipment	786.50	1,180.12	3,500.00	3,500.00	2,319.88	34 %
495	Uniform expense	208.98	4,698.19	3,000.00	3,000.00	-1,698.19	157 %
500	Capital Outlay	2,500.00	6,410.30	0.00	0.00	-6,410.30	%
503	Weed Abatement Costs	3,650.00	6,384.14	2,000.00	2,000.00	-4,384.14	319 %
505	Fire Training Grounds	0.00	1,894.54	0.00	0.00	-1,894.54	%
510	Fire station addition	17,000.00	17,000.00	0.00	0.00	-17,000.00	%
513	Fire Sprinklers-Installation	25,000.00	25,000.00	0.00	0.00	-25,000.00	%
530	Fire hydrant replacement	9,000.00	143,750.00	105,000.00	143,750.00	0.00	100 %
620	Engine Lease - Ferrara (2010)	0.00	0.00	37,000.00	37,000.00	37,000.00	%
710	County hazmat dues	0.00	2,000.00	2,000.00	2,000.00	0.00	100 %
715	Licenses, permits and fees	12.50	53.50	750.00	750.00	696.50	7 %
820	Fireworks Clean Up	0.00	1,000.00	0.00	0.00	-1,000.00	%
900	Misc	0.00	336.00	0.00	0.00	-336.00	%
905	Transfer out	0.00	0.00	11,801.00	11,801.00	11,801.00	%
920	Credit Card Service Fees	7.55	54.24	0.00	0.00	-54.24	%
925	Bank service charges	0.00	776.51	0.00	0.00	-776.51	%
930	Interest Fees	0.00	14.69	0.00	0.00	-14.69	%
960	Property tax expense	0.00	721.17	350.00	350.00	-371.17	206 %
	Account Total:	65,739.10	404,790.56	372,686.00	419,436.00	14,645.44	97 %
62500	Fire Hydrants						
	326 Professional svcs - Engineering	0.00	1,446.15	0.00	0.00	-1,446.15	%
	Account Total:	0.00	1,446.15	0.00	0.00	-1,446.15	%
	Account Group Total:	65,739.10	406,236.71	372,686.00	419,436.00	13,199.29	97 %
	Fund Total:	65,739.10	406,236.71	372,686.00	419,436.00	13,199.29	97 %

30 LIGHTING DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
63000 Lighting							
63000 Lighting							
	105 Salaries and Wages	538.55	6,554.28	8,850.00	8,850.00	2,295.72	74 %
	110 Payroll tax expense	0.00	0.00	312.00	312.00	312.00	%
	115 Payroll Expenses	0.00	329.46	20.00	20.00	-309.46	*** %
	120 Workers' Compensation	0.00	2,362.79	500.00	500.00	-1,862.79	473 %
	135 Payroll Tax - FICA	22.18	229.38	0.00	0.00	-229.38	%
	140 Payroll Tax - Medicare	7.81	88.86	0.00	0.00	-88.86	%
	155 Payroll Tax - SUI	6.58	55.01	0.00	0.00	-55.01	%
	160 Payroll Tax - ETT	0.53	4.03	0.00	0.00	-4.03	%
	165 Payroll Tax - FUTA	7.31	84.57	0.00	0.00	-84.57	%
	205 Insurance - Health	3.09	494.38	900.00	900.00	405.62	55 %
	210 Insurance - Dental	2.62	33.70	70.00	70.00	36.30	48 %
	215 Insurance - Vision	0.39	5.05	15.00	15.00	9.95	34 %
	225 Retirement - PERS expense	12.70	1,791.62	400.00	400.00	-1,391.62	448 %
	305 Operations and maintenance	85.05	222.26	1,500.00	1,500.00	1,277.74	15 %
	310 Phone and fax expense	34.29	270.91	150.00	150.00	-120.91	181 %
	320 Printing and reproduction	0.00	40.82	75.00	75.00	34.18	54 %
	325 Professional svcs - Accounting	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	326 Professional svcs - Engineering	0.00	130.00	1,000.00	1,000.00	870.00	13 %
	327 Professional svcs - Legal	0.00	4,284.37	1,000.00	4,500.00	215.63	95 %
	328 Insurance - prop and liability	0.00	12.08	1,000.00	1,000.00	987.92	1 %
	330 Contract labor	0.00	3,818.32	0.00	0.00	-3,818.32	%
	340 Meetings and conferences	0.00	0.00	100.00	100.00	100.00	%
	350 Repairs and maint - computers	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	351 Repairs and maint - equip	271.22	934.17	2,000.00	2,000.00	1,065.83	47 %
	353 Repairs & Maint- Infrastructure	0.00	183.04	1,000.00	1,000.00	816.96	18 %
	375 Internet expenses	3.41	33.33	90.00	90.00	56.67	37 %
	381 Utilities - electric	1,105.85	13,733.36	20,000.00	16,500.00	2,766.64	83 %
	382 Utilities - propane	0.00	41.94	100.00	100.00	58.06	42 %
	393 Advertising and public notices	0.00	11.30	0.00	0.00	-11.30	%
	394 LAFCO Allocations	0.00	467.36	425.00	425.00	-42.36	110 %
	405 Software	0.00	533.15	300.00	300.00	-233.15	178 %
	410 Office Supplies	112.87	390.41	0.00	0.00	-390.41	%
	415 Office Equipment	0.00	1,744.07	0.00	0.00	-1,744.07	%
	465 Cell phones, radios and pagers	1.05	13.65	50.00	50.00	36.35	27 %
	475 Computer supplies and upgrades	0.00	6.03	0.00	0.00	-6.03	%
	485 Fuel expense	0.00	185.45	0.00	0.00	-185.45	%
	490 Small tools and equipment	0.00	0.00	400.00	400.00	400.00	%
	500 Capital Outlay	2,500.00	7,905.48	0.00	0.00	-7,905.48	%
	715 Licenses, permits and fees	12.50	53.50	0.00	0.00	-53.50	%
	905 Transfer out	0.00	0.00	2,513.00	2,513.00	2,513.00	%
	930 Interest Fees	0.00	14.69	0.00	0.00	-14.69	%
	960 Property tax expense	0.00	84.88	0.00	0.00	-84.88	%
	Account Total:	4,728.00	47,147.70	45,770.00	45,770.00	-1,377.70	103 %
	Account Group Total:	4,728.00	47,147.70	45,770.00	45,770.00	-1,377.70	103 %
	Fund Total:	4,728.00	47,147.70	45,770.00	45,770.00	-1,377.70	103 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
64000	Sanitary						
64000	Sanitary						
100	PERSONNEL	0.00	96.00	0.00	0.00	-96.00	%
104	Paid Time Off	0.00	208.00	0.00	0.00	-208.00	%
105	Salaries and Wages	11,759.46	126,646.27	105,720.00	105,720.00	-20,926.27	120 %
106	Vacation Used	0.00	759.02	0.00	0.00	-759.02	%
107	Overtime	0.00	1,525.49	6,500.00	6,500.00	4,974.51	23 %
108	Sick Leave Used	0.00	167.00	0.00	0.00	-167.00	%
109	Stand-by Hours	0.00	734.75	0.00	0.00	-734.75	%
110	Payroll tax expense	0.00	0.00	3,510.00	3,510.00	3,510.00	%
115	Payroll Expenses	0.00	909.20	1,000.00	1,000.00	90.80	91 %
120	Workers' Compensation	0.00	6,999.57	8,000.00	8,000.00	1,000.43	87 %
135	Payroll Tax - FICA	324.25	3,197.02	0.00	0.00	-3,197.02	%
140	Payroll Tax - Medicare	169.51	1,852.76	0.00	0.00	-1,852.76	%
155	Payroll Tax - SUI	81.92	658.84	0.00	0.00	-658.84	%
160	Payroll Tax - ETT	11.78	97.33	0.00	0.00	-97.33	%
165	Payroll Tax - FUTA	91.03	1,102.05	0.00	0.00	-1,102.05	%
205	Insurance - Health	732.67	9,081.60	16,000.00	16,000.00	6,918.40	57 %
210	Insurance - Dental	63.82	858.05	1,250.00	1,250.00	391.95	69 %
215	Insurance - Vision	9.71	130.76	350.00	350.00	219.24	37 %
225	Retirement - PERS expense	685.13	9,007.65	12,250.00	12,250.00	3,242.35	74 %
305	Operations and maintenance	44.15	3,631.18	5,000.00	5,000.00	1,368.82	73 %
306	Water & Sewer Rate Study	0.00	0.00	6,250.00	0.00	0.00	%
310	Phone and fax expense	291.20	1,729.70	1,200.00	1,200.00	-529.70	144 %
315	Postage, shipping and freight	225.00	2,195.01	2,000.00	1,000.00	-1,195.01	220 %
320	Printing and reproduction	0.00	279.34	600.00	600.00	320.66	47 %
325	Professional svcs - Accounting	0.00	0.00	1,500.00	4,500.00	4,500.00	%
326	Professional svcs - Engineering	1,196.75	10,202.59	7,000.00	5,000.00	-5,202.59	204 %
327	Professional svcs - Legal	0.00	19,513.18	8,000.00	26,250.00	6,736.82	74 %
328	Insurance - prop and liability	0.00	12.08	6,200.00	6,200.00	6,187.92	%
330	Contract labor	0.00	4,698.47	0.00	0.00	-4,698.47	%
340	Meetings and conferences	0.00	0.00	500.00	500.00	500.00	%
345	Mileage expense reimbursement	0.00	258.06	250.00	250.00	-8.06	103 %
350	Repairs and maint - computers	0.00	764.04	2,000.00	2,000.00	1,235.96	38 %
351	Repairs and maint - equip	91.02	1,593.65	7,500.00	5,500.00	3,906.35	29 %
352	Repairs and maint - structures	0.00	0.00	450.00	450.00	450.00	%
353	Repairs & Maint- Infrastructure	0.00	262.50	3,500.00	3,500.00	3,237.50	8 %
354	Repairs and maint - vehicles	405.76	469.86	3,000.00	3,000.00	2,530.14	16 %
355	WW - Testing & Supplies	0.00	4,749.00	3,000.00	3,000.00	-1,749.00	158 %
359	Testing & Supplies-Other	0.00	0.00	1,000.00	3,000.00	3,000.00	%
362	Cross-Connection Control Svcs.	0.00	250.00	0.00	0.00	-250.00	%
375	Internet expenses	13.64	181.54	500.00	500.00	318.46	36 %
380	Utilities - alarm service	37.70	805.12	1,100.00	1,100.00	294.88	73 %
381	Utilities - electric	4,716.76	55,298.32	50,000.00	50,000.00	-5,298.32	111 %
382	Utilities - propane	0.00	309.25	594.00	594.00	284.75	52 %
383	Utilities - trash	47.74	566.80	600.00	600.00	33.20	94 %
385	Dues and subscriptions	164.00	737.90	1,800.00	800.00	62.10	92 %
386	Education and training	169.68	394.68	1,000.00	1,000.00	605.32	39 %
393	Advertising and public notices	0.00	45.20	275.00	275.00	229.80	16 %
394	LAFCO Allocations	0.00	1,869.46	1,600.00	1,600.00	-269.46	117 %
395	Community Outreach	0.00	163.42	650.00	650.00	486.58	25 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
405	Software	0.00	2,132.60	500.00	500.00	-1,632.60	427 %
410	Office Supplies	322.67	1,404.18	500.00	500.00	-904.18	281 %
415	Office Equipment	0.00	1,888.81	0.00	0.00	-1,888.81	%
420	Equipt. & Supplies	0.00	6,909.65	700.00	700.00	-6,209.65	987 %
450	EMS supplies	0.00	0.00	293.00	293.00	293.00	%
459	Scada	15,038.37	40,165.33	0.00	0.00	-40,165.33	%
465	Cell phones, radios and pagers	39.79	517.19	0.00	0.00	-517.19	%
470	Communication equipment	0.00	0.00	500.00	500.00	500.00	%
475	Computer supplies and upgrades	0.00	6.04	0.00	0.00	-6.04	%
485	Fuel expense	483.43	2,821.46	3,000.00	3,000.00	178.54	94 %
490	Small tools and equipment	786.50	1,433.43	6,500.00	2,500.00	1,066.57	57 %
495	Uniform expense	0.00	457.69	375.00	375.00	-82.69	122 %
498	Sales Tax Paid	0.00	107.08	0.00	0.00	-107.08	%
500	Capital Outlay	2,500.00	18,141.20	0.00	0.00	-18,141.20	%
535	Water Lines Repairs	0.00	438.38	0.00	0.00	-438.38	%
545	Sewer System Mngmt Plan (SSMP)	0.00	0.00	14,000.00	7,000.00	7,000.00	%
550	Reg. Salt & Nutrient Mgmt. Plan	0.00	0.00	1,200.00	1,200.00	1,200.00	%
553	Manholes and Valve Raising	0.00	0.00	8,000.00	8,000.00	8,000.00	%
555	16th Street Sewer Replacement	0.00	9,080.79	0.00	0.00	-9,080.79	%
560	Sewer Line Repairs	0.00	171.01	9,000.00	9,000.00	8,828.99	2 %
570	Repairs, Maint. and Video Sewer Lines	0.00	9,266.51	9,000.00	9,000.00	-266.51	103 %
575	Sewer System Mngmt Plan (SSMP)	0.00	0.00	14,000.00	14,000.00	14,000.00	%
581	WWTP Expansion	0.00	1,548.80	0.00	0.00	-1,548.80	%
582	WWTP Plant Maintenance	705.17	10,340.86	13,000.00	13,000.00	2,659.14	80 %
583	WWTP Drying Pond Maintenance	0.00	500.00	0.00	0.00	-500.00	%
585	Sludge Removal Project	160.01	11,518.30	15,000.00	15,000.00	3,481.70	77 %
705	Waste Discharge Fees/Permits	0.00	0.00	18,000.00	18,000.00	18,000.00	%
715	Licenses, permits and fees	1,452.50	20,502.00	2,500.00	2,500.00	-18,002.00	820 %
800	Deposit/ Liabilities	0.00	108.09	0.00	0.00	-108.09	%
805	Refundable Water & Hydrant Dep	0.00	5.75	0.00	0.00	-5.75	%
900	Misc	0.00	0.00	13,259.00	13,259.00	13,259.00	%
905	Transfer out	0.00	0.00	11,530.00	11,530.00	11,530.00	%
908	Cash Over/ Cash Short	0.00	9.62	0.00	0.00	-9.62	%
910	Tax Penalties & Late Fees	0.00	1.52	0.00	0.00	-1.52	%
911	Finance Charges/Late Fees	0.00	31.73	0.00	0.00	-31.73	%
920	Credit Card Service Fees	7.55	54.24	200.00	200.00	145.76	27 %
930	Interest Fees	0.00	58.78	0.00	0.00	-58.78	%
960	Property tax expense	0.00	78.73	150.00	150.00	71.27	52 %
990	Property Tax Revenue	0.00	0.00	-16,415.00	-16,415.00	-16,415.00	%
	Account Total:	42,828.67	414,711.48	396,441.00	396,441.00	-18,270.48	105 %
	Account Group Total:	42,828.67	414,711.48	396,441.00	396,441.00	-18,270.48	105 %
	Fund Total:	42,828.67	414,711.48	396,441.00	396,441.00	-18,270.48	105 %



50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
65000 Water							
65000 Water							
100	PERSONNEL	0.00	27.00	0.00	0.00	-27.00	%
104	Paid Time Off	0.00	208.00	0.00	0.00	-208.00	%
105	Salaries and Wages	11,264.38	141,565.85	126,660.00	126,660.00	-14,905.85	112 %
106	Vacation Used	0.00	283.98	0.00	0.00	-283.98	%
107	Overtime	0.00	1,179.01	2,000.00	2,000.00	820.99	59 %
108	Sick Leave Used	0.00	167.00	0.00	0.00	-167.00	%
109	Stand-by Hours	0.00	736.75	0.00	0.00	-736.75	%
110	Payroll tax expense	0.00	0.00	3,510.00	3,510.00	3,510.00	%
115	Payroll Expenses	0.00	909.20	590.00	590.00	-319.20	154 %
120	Workers' Compensation	0.00	7,007.45	4,000.00	4,000.00	-3,007.45	175 %
135	Payroll Tax - FICA	335.75	3,201.82	0.00	0.00	-3,201.82	%
140	Payroll Tax - Medicare	162.50	2,054.03	0.00	0.00	-2,054.03	%
155	Payroll Tax - SUI	91.92	714.77	0.00	0.00	-714.77	%
160	Payroll Tax - ETT	11.26	111.31	0.00	0.00	-111.31	%
165	Payroll Tax - FUTA	102.15	1,197.33	0.00	0.00	-1,197.33	%
205	Insurance - Health	639.89	10,686.86	12,664.00	12,664.00	1,977.14	84 %
210	Insurance - Dental	58.73	977.69	1,017.00	1,017.00	39.31	96 %
215	Insurance - Vision	8.95	148.93	200.00	200.00	51.07	74 %
225	Retirement - PERS expense	607.04	10,084.36	12,250.00	12,250.00	2,165.64	82 %
300		0.00	168.48	0.00	0.00	-168.48	%
305	Operations and maintenance	1,047.56	6,037.48	4,500.00	4,500.00	-1,537.48	134 %
310	Phone and fax expense	304.40	2,266.01	1,500.00	1,500.00	-766.01	151 %
315	Postage, shipping and freight	225.00	2,163.30	2,100.00	2,100.00	-63.30	103 %
320	Printing and reproduction	0.00	505.72	400.00	400.00	-105.72	126 %
325	Professional svcs - Accounting	0.00	0.00	2,400.00	2,400.00	2,400.00	%
326	Professional svcs - Engineering	559.75	2,509.75	10,000.00	10,000.00	7,490.25	25 %
327	Professional svcs - Legal	0.00	71,982.52	10,550.00	16,550.00	-55,432.52	435 %
328	Insurance - prop and liability	0.00	12.06	6,820.00	6,820.00	6,807.94	%
330	Contract labor	0.00	4,529.96	0.00	0.00	-4,529.96	%
335	Meals - Reimbursement	0.00	31.44	0.00	0.00	-31.44	%
340	Meetings and conferences	0.00	0.00	400.00	400.00	400.00	%
345	Mileage expense reimbursement	0.00	290.89	250.00	250.00	-40.89	116 %
350	Repairs and maint - computers	0.00	764.04	1,000.00	1,000.00	235.96	76 %
351	Repairs and maint - equip	0.00	2,957.28	1,500.00	1,500.00	-1,457.28	197 %
352	Repairs and maint - structures	0.00	972.29	0.00	0.00	-972.29	%
353	Repairs & Maint- Infrastructure	0.00	6,359.92	5,000.00	5,000.00	-1,359.92	127 %
354	Repairs and maint - vehicles	405.77	588.97	1,000.00	1,000.00	411.03	59 %
356	Testing & Supplies-Well #3	134.53	1,970.54	0.00	0.00	-1,970.54	%
357	Testing & Supplies-Well #4	134.53	1,339.62	0.00	0.00	-1,339.62	%
358	Testing & Supplies-SLT Well	399.54	5,083.54	0.00	0.00	-5,083.54	%
359	Testing & Supplies-Other	458.00	7,625.34	0.00	0.00	-7,625.34	%
362	Cross-Connection Control Svcs.	0.00	1,144.80	800.00	800.00	-344.80	143 %
375	Internet expenses	13.64	181.51	270.00	270.00	88.49	67 %
376	Webpage- Upgrade/Maint	0.00	0.00	6,000.00	0.00	0.00	%
380	Utilities - alarm service	67.70	905.13	775.00	775.00	-130.13	117 %
381	Utilities - electric	2,617.69	28,050.29	29,500.00	29,500.00	1,449.71	95 %
382	Utilities - propane	0.00	309.25	600.00	600.00	290.75	52 %
383	Utilities - trash	47.73	566.76	625.00	625.00	58.24	91 %
385	Dues and subscriptions	0.00	6,882.90	1,540.00	1,540.00	-5,342.90	447 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
386	Education and training	0.00	1,129.24	2,000.00	2,000.00	870.76	56 %
393	Advertising and public notices	0.00	200.45	150.00	150.00	-50.45	134 %
394	LAFCO Allocations	0.00	1,869.46	1,645.00	1,645.00	-224.46	114 %
395	Community Outreach	0.00	163.26	650.00	650.00	486.74	25 %
400	Supplies	0.00	321.67	6,000.00	6,000.00	5,678.33	5 %
405	Software	0.00	2,132.60	500.00	500.00	-1,632.60	427 %
410	Office Supplies	322.69	2,204.85	700.00	700.00	-1,504.85	315 %
415	Office Equipment	0.00	2,416.59	0.00	0.00	-2,416.59	%
420	Equipt. & Supplies	0.00	7,096.92	650.00	650.00	-6,446.92	*** %
425	Well #3 Rehab - Capital Project	0.00	74,807.04	0.00	0.00	-74,807.04	%
430	Equipt & Supplies-Well #4	0.00	1,195.95	0.00	0.00	-1,195.95	%
459	Scada	59,915.96	160,642.92	0.00	0.00	-160,642.92	%
465	Cell phones, radios and pagers	39.77	517.23	600.00	600.00	82.77	86 %
470	Communication equipment	0.00	0.00	100.00	100.00	100.00	%
475	Computer supplies and upgrades	0.00	6.04	0.00	0.00	-6.04	%
480	Chemicals	0.00	0.00	5,100.00	5,100.00	5,100.00	%
481	Chemicals- Well #3	0.00	2,369.93	0.00	0.00	-2,369.93	%
482	Chemicals-Well #4	0.00	1,134.09	0.00	0.00	-1,134.09	%
485	Fuel expense	257.47	2,384.90	3,200.00	3,200.00	815.10	75 %
490	Small tools and equipment	0.00	670.95	1,500.00	1,500.00	829.05	45 %
495	Uniform expense	0.00	457.69	700.00	700.00	242.31	65 %
500	Capital Outlay	2,500.00	18,141.20	0.00	0.00	-18,141.20	%
516	Water Projects Well 3	0.00	9,772.15	0.00	0.00	-9,772.15	%
517	Water Projects Well 4	0.00	479.29	0.00	0.00	-479.29	%
518	Water Projects SLT Well	0.00	3,779.65	0.00	0.00	-3,779.65	%
520	Water Main Valves Replacement	0.00	3,965.29	0.00	0.00	-3,965.29	%
525	Water meter replacement	324.07	8,116.94	9,800.00	9,800.00	1,683.06	83 %
530	Fire hydrant replacement	0.00	1,826.28	0.00	0.00	-1,826.28	%
535	Water Lines Repairs	0.00	501.52	0.00	0.00	-501.52	%
537	River Road Realignment	0.00	170.82	0.00	0.00	-170.82	%
550	Reg. Salt & Nutrient Mgmt. Plan	0.00	-1,893.86	0.00	0.00	1,893.86	%
553	Manholes and Valve Raising	0.00	1,062.00	0.00	0.00	-1,062.00	%
560	Sewer Line Repairs	0.00	554.30	0.00	0.00	-554.30	%
570	Repairs, Maint. and Video Sewer Lines	0.00	3,379.00	0.00	0.00	-3,379.00	%
582	WWTP Plant Maintenance	0.00	3,267.00	0.00	0.00	-3,267.00	%
605	USDA Loan Payment	0.00	66,381.01	67,000.00	67,000.00	618.99	99 %
715	Licenses, permits and fees	404.50	-915.00	7,000.00	7,000.00	7,915.00	-13 %
800	Deposit/ Liabilities	0.00	-4.00	0.00	0.00	4.00	%
805	Refundable Water & Hydrant Dep	701.27	3,949.43	0.00	0.00	-3,949.43	%
905	Transfer out	0.00	0.00	28,608.00	28,608.00	28,608.00	%
908	Cash Over/ Cash Short	0.00	9.62	0.00	0.00	-9.62	%
910	Tax Penalties & Late Fees	0.00	23.11	0.00	0.00	-23.11	%
911	Finance Charges/Late Fees	0.00	16.40	0.00	0.00	-16.40	%
920	Credit Card Service Fees	7.55	54.24	0.00	0.00	-54.24	%
925	Bank service charges	0.00	44.88	0.00	0.00	-44.88	%
930	Interest Fees	0.00	58.78	0.00	0.00	-58.78	%
	Account Total:	84,171.69	721,922.96	386,324.00	386,324.00	-335,598.96	187 %
	Account Group Total:	84,171.69	721,922.96	386,324.00	386,324.00	-335,598.96	187 %
	Fund Total:	84,171.69	721,922.96	386,324.00	386,324.00	-335,598.96	187 %

60 SOLID WASTE DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
66000 SOLID WASTE							
66000 SOLID WASTE							
	105 Salaries and Wages	0.00	0.00	16,200.00	16,200.00	16,200.00	%
	110 Payroll tax expense	0.00	0.00	700.00	700.00	700.00	%
	305 Operations and maintenance	0.00	27.96	0.00	0.00	-27.96	%
	310 Phone and fax expense	0.00	0.00	100.00	100.00	100.00	%
	325 Professional svcs - Accounting	0.00	0.00	500.00	500.00	500.00	%
	327 Professional svcs - Legal	0.00	6,641.90	4,500.00	4,500.00	-2,141.90	148 %
	340 Meetings and conferences	0.00	0.00	100.00	100.00	100.00	%
	350 Repairs and maint - computers	0.00	0.00	100.00	100.00	100.00	%
	384 Trash Recepticles	0.00	4,758.31	0.00	5,000.00	241.69	95 %
	385 Dues and subscriptions	0.00	0.00	100.00	100.00	100.00	%
	386 Education and training	0.00	0.00	100.00	100.00	100.00	%
	393 Advertising and public notices	0.00	798.95	500.00	500.00	-298.95	160 %
	395 Community Outreach	0.00	0.00	250.00	250.00	250.00	%
	405 Software	0.00	0.00	100.00	100.00	100.00	%
	950 Promo materials and supplies	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Total:	0.00	12,227.12	26,250.00	31,250.00	19,022.88	39 %
	Account Group Total:	0.00	12,227.12	26,250.00	31,250.00	19,022.88	39 %
	Fund Total:	0.00	12,227.12	26,250.00	31,250.00	19,022.88	39 %
	Grand Total:	201,598.52	1,751,252.88	1,307,343.00	1,356,741.00	-436,511.88	129 %

10 ADMINISTRATION DEPARTMENT

Account	Received		Estimated Revenue	Revenue		% Received
	Current Month	Received YTD		To Be Received		
40000						
40370 Myers Restitution - Unrealized Earnings	0.00	0.00	12,500.00	12,500.00	0 %	
Account Group Total:	0.00	0.00	12,500.00	12,500.00	0 %	
46000 Interest						
46000 Interest	0.00	2,791.57	0.00	-2,791.57	** %	
46020 Transfer In -Fire (16.5%)	0.00	0.00	11,801.00	11,801.00	0 %	
46030 Transfer In -Lighting (3%)	0.00	0.00	2,146.00	2,146.00	0 %	
46040 Transfer In -Sewer (40%)	0.00	0.00	28,608.00	28,608.00	0 %	
46050 Transfer In -Water (40%)	0.00	0.00	28,608.00	28,608.00	0 %	
46060 Transfer In- Solid Waste (0.5%)	0.00	0.00	357.00	357.00	0 %	
46100 Realized Earnings	0.00	1,715.70	0.00	-1,715.70	** %	
46150 Miscellaneous Income	2,052.15	2,052.15	0.00	-2,052.15	** %	
46151 Refund/Adjustments	0.00	119.29	0.00	-119.29	** %	
Account Group Total:	2,052.15	6,678.71	71,520.00	64,841.29	9 %	
Fund Total:	2,052.15	6,678.71	84,020.00	77,341.29	8 %	

20 FIRE PROTECTION DEPARTMENT

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
40000					
40220 Weed Abatement Fees	0.00	1,646.00	1,000.00	-646.00	165 %
40300 Fireworks Permit Fees	0.00	1,800.00	1,000.00	-800.00	180 %
40320 Fire Impact Fees	0.00	55,216.84	67,000.00	11,783.16	82 %
40420 Ambulance Reimbursement	1,111.61	4,431.09	2,200.00	-2,231.09	201 %
40500 VFF Assistance Grant	0.00	0.00	5,000.00	5,000.00	0 %
Account Group Total:	1,111.61	63,093.93	76,200.00	13,106.07	83 %
42000					
42200 Fire Recovery Program	0.00	0.00	500.00	500.00	0 %
Account Group Total:	0.00	0.00	500.00	500.00	0 %
43000 Property Taxes Collected					
43000 Property Taxes Collected	2,084.08	291,173.99	264,430.00	-26,743.99	110 %
Account Group Total:	2,084.08	291,173.99	264,430.00	-26,743.99	110 %
44000 Forestry & Fire Protection Reimbursement					
44000 Forestry & Fire Protection Reimbursement	0.00	61,224.43	0.00	-61,224.43	** %
Account Group Total:	0.00	61,224.43	0.00	-61,224.43	** %
46000 Interest					
46000 Interest	0.00	38.20	0.00	-38.20	** %
46010 Transfer In	0.00	0.00	33,151.00	33,151.00	0 %
46150 Miscellaneous Income	20.00	600.00	0.00	-600.00	** %
46151 Refund/Adjustments	0.00	3,929.02	0.00	-3,929.02	** %
Account Group Total:	20.00	4,567.22	33,151.00	28,583.78	14 %
Fund Total:	3,215.69	420,059.57	374,281.00	-45,778.57	112 %

30 LIGHTING DEPARTMENT

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
43000 Property Taxes Collected					
43000 Property Taxes Collected	573.69	80,466.58	75,229.00	-5,237.58	107 %
Account Group Total:	573.69	80,466.58	75,229.00	-5,237.58	107 %
46000 Interest					
46000 Interest	0.00	38.20	0.00	-38.20	** %
46010 Transfer In	0.00	0.00	29,994.00	29,994.00	0 %
46151 Refund/Adjustments	0.00	3,929.02	0.00	-3,929.02	** %
Account Group Total:	0.00	3,967.22	29,994.00	26,026.78	13 %
Fund Total:	573.69	84,433.80	105,223.00	20,789.20	80 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
40000					
40850 Wastewater Hook-up Fees	0.00	282,610.00	150,000.00	-132,610.00	188 %
40900 Wastewater Sales	0.00	308,489.13	318,000.00	9,510.87	97 %
40910 Wastewater Late Charges	0.00	6,029.83	0.00	-6,029.83	** %
Account Group Total:	0.00	597,128.96	468,000.00	-129,128.96	128 %
43000 Property Taxes Collected					
43000 Property Taxes Collected	323.31	45,950.60	45,148.00	-802.60	102 %
Account Group Total:	323.31	45,950.60	45,148.00	-802.60	102 %
46000 Interest					
46000 Interest	0.00	152.80	0.00	-152.80	** %
46151 Refund/Adjustments	0.00	3,987.30	0.00	-3,987.30	** %
Account Group Total:	0.00	4,140.10	0.00	-4,140.10	** %
Fund Total:	323.31	647,219.66	513,148.00	-134,071.66	126 %

50 WATER DEPARTMENT

Account	Received		Estimated Revenue	Revenue		% Received
	Current Month	Received YTD		To Be Received		
40000						
40440 CDBG Grant	0.00	0.00	5,000.00	5,000.00	0 %	
40900 Wastewater Sales	0.00	0.00	1,000.00	1,000.00	0 %	
Account Group Total:	0.00	0.00	6,000.00	6,000.00	0 %	
41000 Water Sales						
41000 Water Sales	0.00	296,661.65	362,996.00	66,334.35	82 %	
41001 Water Connection Fees	0.00	252,950.00	0.00	-252,950.00	** %	
41005 Water Late Charges	0.00	12,715.84	0.00	-12,715.84	** %	
41010 Water Meter Fees	0.00	23,030.00	95,000.00	71,970.00	24 %	
Account Group Total:	0.00	585,357.49	457,996.00	-127,361.49	128 %	
46000 Interest						
46000 Interest	0.00	152.80	1,000.00	847.20	15 %	
46010 Transfer In	0.00	0.00	15,786.00	15,786.00	0 %	
46151 Refund/Adjustments	0.00	4,520.23	0.00	-4,520.23	** %	
46153 Plan Check Fees	0.00	0.00	2,000.00	2,000.00	0 %	
46155 Will Serve Processing Fees	0.00	500.00	500.00	0.00	100 %	
Account Group Total:	0.00	5,173.03	19,286.00	14,112.97	27 %	
Fund Total:	0.00	590,530.52	483,282.00	-107,248.52	122 %	



60 SOLID WASTE DEPARTMENT

Account	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
40000					
40750 Solid Waste Contract	2,419.52	31,888.76	0.00	-31,888.76	** %
Account Group Total:	2,419.52	31,888.76	0.00	-31,888.76	** %
46000 Interest					
46005 Franchise Fees	0.00	0.00	28,000.00	28,000.00	0 %
Account Group Total:	0.00	0.00	28,000.00	28,000.00	0 %
Fund Total:	2,419.52	31,888.76	28,000.00	-3,888.76	114 %
Grand Total:	8,584.36	1,780,811.02	1,587,954.00	-192,857.02	112 %



## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

Agenda Item: X. 17

**SUBJECT:** Consideration of **Resolution 2016-23** requesting consolidation of the San Miguel Community Services District's Biennial Election with County's November 8, 2016 Consolidated General Election.

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#### **STAFF RECOMMENDATION:**

Staff recommends that the Board approve **Resolution No. 2016-23** requesting consolidation of the San Miguel Community Services District's Biennial Election with the County's November 8, 2016 Consolidated General Election.

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#### **BACKGROUND:**

Pursuant to California Elections Code §10555, the San Miguel Community Services District's Biennial Election can be consolidated with the San Luis Obispo County's November 8<sup>th</sup>, 2016 General Election. This is a long standing practice for past District elections, as it saves the District a substantial amount of staff time and money that would otherwise be spent on preparation of materials, mailing election materials, counting ballots and certifying the election results.

#### **FISCAL IMPACT:**

Consolidating elections is the most cost effective approach to District elections since any costs are based on # of voters and a pro-rata sharing with other agencies participating in a consolidated biennial election.

#### **PREPARED BY:**

*Darrell W. Gentry*

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Darrell W. Gentry,  
General Manager

**Attachment: Resolution No. 2016-23**

**RESOLUTION NO. 2016-23**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
REQUESTING CONSOLIDATION OF THEIR BIENNIAL ELECTION WITH THE  
NOVEMBER 8, 2016 CONSOLIDATED GENERAL ELECTION**

**WHEREAS**, an election shall be conducted on November 8, 2016, for the San Miguel Community Services District (“District”) pursuant to the Uniform District Election Law commencing with Elections Code §10500; and

**WHEREAS**, pursuant to Elections Code Section §10555, said election may be consolidated with any other election pursuant to Part 3 (commencing with Section §10400); and

**WHEREAS**, the Board of Directors requests the San Luis Obispo County Board of Supervisors consolidate this District’s General District Election with any other election which may be held on the same day.

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

1. The Board of Supervisors of San Luis Obispo County is hereby requested to consolidate the General District Election of this District to be held on November 8, 2016 with all other elections held on the same date. This request is made pursuant to Elections Code §10555 and §10400, et seq. The Board of Directors agrees to reimburse the County of San Luis Obispo in full, upon presentation of a bill for services performed relating to this election.
2. The offices to be voted on are three (3) positions on the Board of Directors for four-year terms.

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 29th day of July, 2016.

By: \_\_\_\_\_  
John Green, President of the Board

(continued on next page)

**ATTEST:**

By: \_\_\_\_\_  
Darrell W. Gentry, General Manager  
and Secretary to the Board

**APPROVED AS TO FORM:**

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



## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

AGENDA ITEM X. 18

**SUBJECT:** Discuss and consider approving **Resolution No. 2016-27** authorizing the establishment of a Capital Project Fund account with Rabobank and authorize specified banking power signatures for this account

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#### **STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-27** rescinding Resolution No. 2016-03 and authorizing the establishment of a Capital Projects Fund account with Rabobank with specified banking power signatures for this account.

---

#### **BACKGROUND:**

The Board of Directors had previously authorized the establishment of a Capital Projects Fund Account with Union Bank. After an extraordinary and extended number of months attempting to establish this account with this bank, all attempts to set up this account with the designated bank were ceased. This request is to consider re-authorizing the opening of this fund account with Rabobank.

Rabobank offers a governmental account that fits the District's need and is more conveniently located in Paso Robles on Spring Street. Rabobank will require a minimum of 3 Directors as signatures on the proposed account and will require, by federal regulation, 2 forms of identification: a driver's license and social security number. Signatures of all authorized account signers must also take at the Rabobank location prior to account becoming fully established. This account was directed to be set up separate from Heritage Oaks Bank.

#### **AUTHORIZED SIGNERS:**

Staff requests that the Board of Directors name authorized banking power signers as: the District General Manager, the President of the Board of Directors and a member of the Finance & Budget Committee only for this account. The Board may, by its own election, select to have all Directors of the Board as signatures for this account.

Rabobank is an international bank headquartered in The Netherlands. The U.S.A. locations are nationwide with a local branch office in Paso Robles and elsewhere in San Luis Obispo County. A Board of Directors Resolution authorizing the fund account to be set up is attached.

Resolution is needed to comply with bank requirements for opening an account by the District. The Board had previously appropriated and authorized an initial deposit of \$10,000 for opening the account from the General Fund account of all departments. Additional deposits may be authorized by the Board throughout the calendar and fiscal year.

**PREPARED BY:**

Darrell Gentry

---

Darrell Gentry, General Manager

Attachment: **Resolution No 2016-27**

**RESOLUTION NO. 2016-27**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE ESTABLISHMENT OF A BANK ACCOUNT WITH RABOBANK AND AUTHORIZING BANKING POWERS FOR SPECIFIED BOARD MEMBERS AND DISTRICT GENERAL MANAGER**

**WHEREAS**, the San Miguel Community Services District (“SMCSD”) is a duly established community service district and authorized by State statutes governing community service district; and

**WHEREAS**, SMCSD Board of Directors (“**Board**”) has determined that it is necessary to the operation of District to establish a separate fund account to be identified as “Capital Project Fund with Rabobank stating which banking powers are assigned to the following Board President, Board Vice-President, a Finance & Budget Committee Member and District General Manager for the Capital Project Fund Account to be established with Rabobank; and

**NOW THEREFORE, BE IT RESOLVED**, by the Board of SMCSD that Board of hereby grants the following banking powers and authority for the Capital Project Fund account:

1. To open or make any deposit or share account(s) in the name of SMCSD; and
2. To endorse checks and orders for the payment of money or otherwise withdraw or transfer funds on deposit.

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

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

The foregoing Resolution is hereby passed and adopted this 29 day of July, 2016.

\_\_\_\_\_  
John Green, President  
SMCSD Board of Directors

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Darrell Gentry, General Manager/  
Secretary to the Board

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



## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

AGENDA ITEM: XI.19

**SUBJECT:** Discuss & Approve **Resolution No. 2016-24** authorizing the purchase of a new copier/printer replacement.

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#### **STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-24** authorizing a new copier/printer replacement purchase to replace an existing copier unit to be used for all District operations and authorize appropriation from Capital Reserves for requested purchase.

---

#### **BACKGROUND:**

In January, the Board considered previous bids for copier/printer replacement and referred the matter back to the F & B Committee for further review and evaluation, specifically District specifications needed and took no action on any submitted bids.

The F & B Committee completed its review of specifications in March and asked staff to proceed with a new competitive bidding process. Committee also recommended that new bids should go directly to the Board for action. New competitive bid package were prepared and distributed to all previous bidders and provided notice on District website for other potential bidders.

Bids were received on July 18<sup>th</sup> from 4 firms. The four firms submitting for consideration are: **Ultrex, Coastal Copy, Select Business Systems** and **Chaparral Business Machines**. The attached spreadsheet summarizes each bid and quoted prices with maintenance terms.

Staff's analysis of proposals and quotes shows that overall bid pricing had increased since January when the requested appropriation then was \$4,500. All bids satisfy the requested bid specifications. All bids quoted free delivery, setup, network connection and operator training.



### **Proposed Copier/Printer Units**

All vendors proposed copier/printers with networking capabilities, scanning and technical support. **Ultrix and Select Business Systems** propose purchase or lease of a Sharp MC-3070N copier, **Coastal Copy** propose purchase or lease of a Kyocera 3051C1 and **Chaparral** propose purchase or lease of a Samsung SLX4250LX. Leasing is not a recommended action to be considered because the costs over time are higher than the outright purchase and also generally have a higher buy-out price at the end of the lease in order to convert to ownership.

### **Copy Overage Costs**

There is no pricing differential between all submitted costs for paper copy overage when a rounding up factor is applied to the quoted copy cost. **All vendor quotes** were **\$0.01** for copy overage for over 4,000 black & white and **\$0.07** for copy overage for over 300 color per month. The bid specification minimum was 4,000 black & white and 300 color per month.

### **Monthly Maintenance Costs**

Quoted monthly & annual maintenance cost includes all parts, labor, software updates and on-site repairs as submitted by all vendor bids. There is a differential in monthly fee range for each of the bidders. The range is from a low of \$45.50/month or \$546/year to a high of \$57/month or \$684/year. The bid specifications were to include all parts, labor, software updates and on-site repairs. The lowest monthly/year price was submitted by Select Business Machines at \$45.50 mo/\$546 per year. The highest was Chaparral Business Machines at \$57.00 mo/\$684 per year. Coastal Copy has the second lowest monthly/yearly price with **Ultrix** having the third lowest monthly/yearly price. All quotes include sales taxes.

### **Copier/Printer Capability**

The Sharp copier/printers have more RAM and gigabit capacity in the hard drive, 5GB RAM with 500GB HD. This means that these machines have a greater memory and higher speed, 30 pages per minute and high quality imaging resolution, 600 x 600 dpi for b & w and up to 1,200 x 1,200 dpi (digital pixel imaging) for color. Both Sharp machines come equipped with Adobe Postscript 3 included for MAC compatibility and standard 256-Bit encryption. Wireless capability is standard to this copier/printer. Also comes equipped with multiple security protocols and data encryption.

The Kyocera copier/printer has a RAM of 3.5GB with 160 GB HD. Can also produce 30 pages per minute with a resolution of 600 x 600 dpi. This unit is also compatible with MAC. Wireless capability is an optional feature available, not standard, to this copier/printer. This copier/printer also comes equipped with PDF encryption but data security kit for encryption is optional, not standard.

The Samsung copier/printer has the lowest RAM with 2GB and 320 GB HD. Can produce 80 to 120 pages per minute and has a 600 x 600 dpi input and up to 1,200 x 1m200 dpi for color. Uses Postscript for MAC printing. Wireless capability is standard to this copier/printer. Multiple security protocols and security encryption is standard with this copier/printer. Able to use apps.

(continued on next page)

**Fiscal Impact:**

The FY 2016-17 O & M budget has a line item in Fund 10 Administration of \$6,500 for copier/printer purchase. These funds would be used for this requested purchase.

**Staff Recommendation:**

Staff recommends the selection of Chaparral Business Machines for bid award of the Samsung SLX 4250LX copier/printer purchase as the best qualified, low bidder at a cost of \$4,299 sales tax included. The monthly maintenance fee of \$684 per year. The total cost with monthly fee included would be \$4,983 for purchase and first year maintenance agreement. Ongoing costs would be \$684 annually.

**PREPARED BY:**

Darrell Gentry

---

General Manager

**Attachments:** Vendor Quote and Sales Order from:

1. Chaparral Business Machines
2. Coastal Copy
3. Select Business Systems
4. Ultrex- Systems Sharp MFP

**Resolution No. 2016-24**

**Copier Bids 7-20-2016**  
**Agenda Item XI.19 A- Meeting 7-29-2016**

<b>Company</b>	<b>Type</b>	<b>Copies mnthly</b>	<b>Diff price overage (Rounded Calc.)</b>	<b>Mait. Mnthly &amp; Year</b>	<b>Hard Dive</b>	<b>TOTAL</b>	<b>TOTAL w/ Mait.</b>
<i>Ultrax</i>	Sharp MX-3070N	4000 B & W 300 Color	\$0.01 \$0.07	\$53.00 \$636.00 yr.	5GB RAM/500 GB HD	\$5,576.70	\$6,212.70
<i>Coastal Copy</i>	Kyocera Taskalfa 3051CI	4000 B & W 300 Color	\$0.01 \$0.07	\$51.60 \$619.20 yr.	3.5 GB RAM /160 GB HD	\$5,314.00	\$5,933.20
<i>Select</i>	Sharp MX-3070N	4000 B & W 300 Color	\$0.01 \$0.07	\$45.50 \$546.00 yr.	5 GB RAM/500 GB HD	\$6,040.42	\$6,586.42
<i>Chaparral</i>	Samsung SLX4250LX	4000 B & W 300 Color	\$0.01 \$0.07	\$57.00 \$684.00 yr.	2GB RAM/320 GB HD	\$4,298.93	\$4,982.93



July 15, 2016

San Miguel Community Services District  
1150 Mission Street  
San Miguel, CA 93451  
ATTN: Darrell Gentry

Dear Mr. Gentry,

Thank you for the opportunity to provide you with this bid on a new copier for your organization.

We have carefully looked at your specifications for a replacement copier. On the basis of these specifications, we are recommending the Samsung MultiXpress SLX4250LX Digital Color Copier. This model meets or exceeds all of the bid specifications that you require. We have placed these models throughout San Luis Obispo County and have received highly favorable feedback from our customers. This is a proven, extremely reliable multi functional product.

Please let me know if you should have any questions or concerns regarding this information. We hope to build a great business relationship with San Miguel CSD,

Sincerely,

A handwritten signature in black ink, appearing to read "Don Terhorst", written over a white background.

Don Terhorst  
Chaparral Business Machines, Inc.  
805-239-3555 office  
805-674-6147 cell

# QUOTATION

PREPARED FOR SAN MIGUEL COMMUNITY SERVICES DISTRICT

## **SAMSUNG MULTI-EXPRESS SLX4250LX DIGITAL COLOR COPIER / PRINTER / SCANNER / FAX**

### Includes:

- Mainframe with 100 sheet single pass **dual scan** document feeder
- Fax
- Cabinet

### Features:

- 25 pages per minute in black and white or full color
- 10.1" Android Powered Touch Screen
- full laser print with 256 gradation levels
- **600 dpi input resolution**
- up to 1,200 x 1,200 dpi output printer resolution
- **100 sheet single pass dual scan document feeder**
- **80 image per minute scan speed – single sided**
- **120 images per minute scan speed – 2 Sided**
- three way paper source (**2 x 520 sheet drawers, 100 sheet bypass**)
- 2GB ram / 320GB hard drive
- USB / SD card slot (including app for opening files like MS Word)
- **faxing**
- **Postscript for Mac Printing**
- **Airprint**
- Scanning in **Tiff, PDF, JPEG, XPS, FTP, SMB (in Black & White of Full Color)**
- Built in OCR Scanning for Searchable PDF's
- Smar Thru Web Page for easy management of network & device settings
- Dedicated Technical Support
- Free delivery, setup and operator training of staff

Commercial List Price:	\$9,245
Less Municipality Discount	<del>&lt;\$5,246&gt;</del>
<b>PURCHASE PRICE</b>	<b>\$3,999</b>
Sales Tax	\$299.93
<b>TOTAL</b>	<b>\$4,298.93</b>

### Fair Market Value Lease Options:

- 36 Months: \$110.37 per month + sales tax
- 48 Months: \$93.98 per month + sales tax
- 60 Months: \$74.78 per month + sales tax

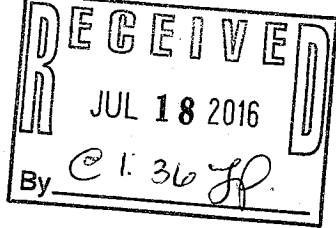
## **MAINTENANCE**

“Copykit” Maintenance Agreement Includes All Parts, Labor, **Black & White Plus all Color Toner**, all Software Updates & On-Site Repairs For The Specified Monthly Volume of the Equipment.

**In addition, this contract is flexible and can be adjusted at any time should your volume increase or decrease.**

This agreement does not include paper  
\$57 per month includes 4,000 black & white pages and 300 color pages  
Additional black & white pages billed at .009 cents each  
Additional Color pages billed at 7cents each

**MAINTENANCE INCLUDES SALES TAX & FREE  
DELIVERY OF ALL SUPPLIES**



(805) 541-6482

COASTAL COPY, LP

Fax: (805) 549-7584

Dear Darrell and Staff,

The following proposal, meets and exceeds all requirements requested the District. In addition, we have the most appropriate and cost-effective solution to the District's request to purchase a copier/printer unit. As, a copier dealership in San Luis Obispo county. Our local offering will include:

- Regular equipment inspections and free toner delivery
- Network integration and support for all your connected devices
- Printing, Copying and Scanning
- Extensive local inventory of parts and supplies

With a similar situation as yours, my references are:

*Renee Samaniego Osborne*  
Administrator  
San Simeon Community Services District  
Ph. (805) 927-4778

*Cheryl J. Powers*  
Director of Administration  
Atascadero Mutual Water Company  
Ph. (805) 464-5343

*Jerry Gruber*  
General Manager  
Cambria Community Service District  
Ph. (805) 927-6223

**About Coastal Copy:**

At Coastal Copy, we understand print environments. For more than forty years, Coastal Copy has been providing businesses with the expertise needed to decrease their total document production costs while providing solutions to also increase productivity and efficiency. Our Managed Print Services program can help you direct print output to the right device, ensuring the highest productivity and the lowest total cost of ownership.

We are a locally owned and operated copier dealership serving the tri-counties: San Luis Obispo, Santa Barbara, and Ventura. We provide document and image management products, services, support and supplies to customers within our markets.

Please feel free to contact me if you have any questions regarding the cost-effective solution proposed. I look forward to hearing from you soon.

Regards,

Rony Ruano  
Account Manager  
Coastal Copy, LP  
Mobile: 805-455-7939  
Direct: 805-722-1813  
[ruano@coastalcopy.com](mailto:ruano@coastalcopy.com)  
[www.coastalcopy.com](http://www.coastalcopy.com)

243 Granada Drive, Suite A, San Luis Obispo, CA 93401 • Toll Free (800) 995-8835  
[www.coastalcopy.com](http://www.coastalcopy.com)



(805) 541-6482

**COASTAL COPY, LP**

Fax: (805) 549-7584

July 13, 2016

**San Miguel Community Service District  
1150 Mission St.  
San Miguel, CA 93451**

**Proposal: Kyocera Taskalfa 3051CI Color Imaging System  
30ppm B&W, 30ppm Color**

**Includes: 1-Color Copier (3.5 GB RAM / 160 GB HDD)**  
1-Dual Scan Document Feeder (175 Sheets)  
1-Stackless Duplex Unit (2-Sided)  
2-Paper Drawers (500 Sheets Each up to 12X18)  
1-Multi Purpose Tray (150 Sheets)  
1-Fax System W/ Network Fax  
1-Stand  
1-Surge Protector  
Delivery, Installation, and Operator Training  
**Trade-in Credit for Toshiba e Studio 230**

	<b>Sales Price</b>	<b>\$4,943</b>
<b>Purchase Option:</b>	<b>Sales Tax 7.5%</b>	<b>\$371</b>
	<b>Total Purchase Price.....</b>	<b><u>\$5,314</u></b>

**Full Comprehensive Service / Supply Agreement: \$155 Per Quarter**

Billed Quarterly In Advance

**Includes:** 12,000 B & W Clicks Per Quarter, Overage @ \$0.01 Per Click  
900 Color Clicks Per Quarter, Overage @ \$0.07 Per Click

All Service, Parts, Labor, Travel,  
Toner, Drums & Remote Monitoring

**Excludes:** Paper & Staples

All Prices / Payments Subject to Local Tax

If you have any questions or need additional information please feel free to call me.

**Thank You,**

**Rony Ruano**





July 7, 2016

**RE: Bid Proposal – New Copier/Printer**

Dear Mr. Gentry,

Thank you for allowing us to participate in San Miguel Community Services District's Bid for a new Multi-Function Printer system. Select Business Systems has been in business for over 40 years and has been on the Central Coast for nearly 20-years.

Our office and warehouse is located in San Luis Obispo and have a fine team of professionals to service our valued client base.

I have included our Proposal for your review that reflects NJPA contract pricing. Please do not hesitate to call with any questions you may have.

Sincerely,

Ken Butcher

**Senior Account Executive**

***Select Business Systems***

[ken@selectsharp.com](mailto:ken@selectsharp.com)

**C – 805-235-3405**



## San Miguel Community District Proposal

*Bid Proposal to Replace Existing Multi-Function Printer/Copier*

**Sharp MX-3070 Networked Digital Color Multi-Function Printer**

\$5,619.00 – Purchase Price – NJPA Contract Pricing

\$421.42 – Sales Tax (Based on 7.5%)

**\$6,040.42 – Total Investment**

**Includes:**

30-Page Per Minute Color/B & W Output – Print or Copy  
Large 10.1" High Resolution Keyboard  
Full Size Retractable Keyboard  
USB Port – Upload and Download Files for Print or Review  
1200 x 1200 DPI Resolution – Super High Quality Prints  
500 GB Hard Drive  
150-Sheet Single Pass Document Feeder – Can Scan Two-Sided Documents in a Single Pass  
Scan Speeds – 200 Images per Minute – B/W and Color  
Scans in TIFF, PDG, JPEG, XPS, FTB and SMB  
Two 550 Sheet Paper Drawers – Universal Drawers – 4" x 5" to 12" x 18" paper size capabilities  
100-Sheet Bypass  
Super G3 Fax Expansion Kit  
Right-Side Exit Tray to Separate Faxes from Print or Copy Jobs  
Fully Networked  
Includes PCL 6, Adobe Postscript 3 – Fully Mac Compatible  
Remote Printing Capability – "Air-Print"



## Service and Support Investment Evaluation

### Sharp MX-3070 – Copier/Printer

#### **SELECT Customer Care Program:**

*You will have a dedicated technical support staff that includes two IT professionals and 10 service technicians*

**4,000 Black/White Copies or Prints**

**Billed @ \$26.00 per month – Overage Billed @ \$0.0065**

**300 Color Copies or Prints**

**Billed @ \$19.50 per month – Overage Billed @ \$0.065**

*Includes all parts, labor, travel, preventative maintenance, supplies (excluding paper and staples), monthly inspections and the ability to modify contracted copies or prints at any time. Also includes replacement unit – if ever necessary. Any repeated occurrence (2 concurrent failures) the system will be replaced at no charge to San Miguel Community Services District.*

**Quarterly Reviews to insure quality performance**

**Installation, Setup and Delivery Included at NO CHARGE**

*All Training for Staff is included at NO CHARGE. Includes on-going training to staff members whenever needed.*

July 7, 2016

ATTN: DARRELL W. GENTRY, GM  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
San Miguel, CA 93451

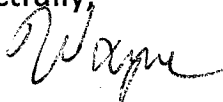
Darrell,

The copier proposal you requested is attached – both a “spec page” and Sales Order. **The proposed model meets or exceeds every single one of your bid specifications.** I’ll drop off a hard copy and brochure soon, but please note the following:

- 1) This machine takes advantage of the NJPA national pricing agreement for SHARP products. You would be entitled to buy every product on the NJPA contract at substantial savings. For example, copier pricing on this agreement is about 50% below normal. I’ll provide you with an NJPA catalog for your review, but I recommend you look at their website to see what kind of products are there.
- 2) I don’t see anything on the specs about the old copier, but we would (no charge) be willing to dispose of it AND remove the hard drive if needed. **If it has a hard drive, it’s critical for security that it be either removed or erased.**
- 3) The Maintenance Agreement portion is done exactly as you requested, but another option would be to eliminate the fixed monthly fee and simply “pay as you go.” The reason for this is that when you have a month where your volume doesn’t hit the monthly fee, you are STILL charged that fee. Paying “as you go” will save you money during some months.
- 4) The copier we’ve proposed is the newest series SHARP provides – and **this unit WON’T be a “demo, used or floor model”** – it will brand new out of the box!

Thanks again for the opportunity – and I’ll drop off a hard copy of this real soon.

Respectfully,



Wayne Millheim

Encl: Spec Summary, Quote, brochure

July 7, 2016

Prepared for: Darrell W. Gentry, GM

# SAN MIGUEL CSD

## Sharp MX-3070N Color Digital Copy/Print/Scan/Fax

- 30 Page Per Minute - Black and White & Color Copy/Print/Fax
- 1,200 X 1,200 dpi (resolution)
- Document Filing System – with Image Preview
- Retractable Keyboard for data entry (naming files, faxing, etc.)
- Network Printing & Scanning (including Color scanning)
- Capable of controlling access to machine – and/or color use
- Scans to: e-mail, desktop folder, server, fax, etc. (up to 41 images/minute)
- USB Thumb Drive for downloading/uploading files
- 100 Sheet Automatic Reversing Document Feeder (with electronic sorting)
- Remote printing available laptops, tablets, etc.
- Adobe Postscript 3 included – for **MAC compatibility**
- FAX Kit – plus 320-GB Standard Memory
- Overwriting of Hard Drive (up to 7X) & 256-Bit Encryption - **Standard**
- End-of-Lease Hard Drive erasure (**no charge**)
- **FREE** recycling program for toner cartridge & waste
- **Includes:** delivery, setup, network hook-up & operator training

**Purchase Option:** \$5,265.75 + tax

**Maintenance Agreement:** includes all maintenance, labor, travel, parts & toner – monthly base of \$53.00/month includes up to 4,000 B/W copies & up to 300 Color copies. Additional copies billed at \$00.008/copy for B/W & \$00.07/copy for Color.

Prepared by: Wayne Millheim [wayne@ultrex.net](mailto:wayne@ultrex.net) (cell 779-0362)



# SALES ORDER

712 Fiero Court #33  
 San Luis Obispo, CA 93401  
 (805) 783-1234 Fax (805)783-2987

DATE	CUSTOMER #	SALES REP.	BRANCH	P.O. #
July 7, 2016		Wayne	S.L.O.	
<b>BILLING ADDRESS</b>			<b>SHIPPING ADDRESS</b>	
Name:			Name: San Miguel Community Services District	
Address:			Address: 1150 Mission St.	
City/Zip:			City/Zip: San Miguel, CA 93451	
Attention:			Attention: Darrell Gentry, GM	
Phone:			Phone: 805-467-3388	
Accts. Payable Contact:			Fax: 467-9212	

Item	Description	Qty.	Amount
MX-3070N	Sharp MX-3070N Color Copier/Printer/Scanner/Fax	1	\$5,265.75
MX-DE25	Mobile Stand & 2nd Paper Tray	1	\$0.00
MX-FX15	Fax Kit	1	\$0.00
MX-TU16	Center Exit Tray	1	\$0.00
	Surge Protector	1	\$0.00
	* Service Agreement quantities can be adjusted on request		
	** INCLUDES: delivery, set-up, networking & training at site		
	*** INCLUDES: removal/disposal/hard drive removal of old copier		
	<b>Consumable maintenance: \$53.00/month</b>		
	4,000 B & W copies with overages @ \$00.008/copy		
	300 Color copies with overages @ \$00.07/copy		

<b>I.D.#</b>	<b>Model:</b>	<b>S/N:</b>	<b>Meter: K</b>	<b>C</b>
<b>TRADE IN EQUIPMENT</b>		<b>LEASE CONTRACT</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Sub Total</b> \$5,265.75
MAKE: _____	Model: _____	NAME: _____		<b>Tax 7.50%</b> \$310.65
SERIAL #: _____		# OF MONTHS REMAINING: _____		<b>Shipping</b>
METER: _____		AMOUNT PER MONTH: _____		<b>Total</b> \$5,576.40

ACCEPTED BY: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

**TERMS:** The equipment indicated above is sold under ULTREX standard terms which are (1) The Seller retains title to all equipment and supplies (subject of this agreement) until price is paid in full. (2) in the event the Buyer makes default in payment the Buyer will be liable for the payment of any legal fees or other costs incurred in any action to collect this debt. **WARRANTY:** All items carry a 30 day manufacturers warranty unless specified "As Is". ULTREX will not be responsible for any damages caused by the abuse or misuse of the equipment in any way that is not intended or supported by the manufacturer. **RETURNS:** No items may be returned without prior approval of ULTREX. Only new and unopened items will be considered for return within thirty days of delivery and will carry a 20% restocking fee. **Special Order** items can not be returned. **REQUIREMENTS:** Customer agrees to provide minimum space requirements and proper electrical power specified for equipment. **INSTALLATION:** Delivery and installation are not included in the sale of any items unless specifically noted. Delivery charges vary depending on distance of delivery address. **Basic network installation is done for a flat rate of \$200.00**, and is limited to the set up of network features available on the equipment purchased. Basic network installation allows up to four work stations to be set up and includes four additional hours of follow up within the first month of set up if needed.



## RESOLUTION NO. 2016-24

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING PURCHASE OF NEW COPIER/PRINTER MACHINE USING FY 2016- 17 BUDGET ALLOCATION FROM FUND 10 ADMINISTRATIVE ACCOUNT

**WHEREAS**, the Board of Directors of the San Miguel Community Services District (“District”) recognizes a need to provide District operational equipment in a manner that is cost effective, and

**WHEREAS**, the Board of Directors reaffirms a Finance & Budget Committee recommendation to approve the purchase of new copier/printer machine to replace any existing copier/printer that has reached its end-of-life cycle and operating efficiency, and

**WHEREAS**, the Board of Directors has determined that the bidding process resulted in highly competitive quotes that met all District bid specifications, after reviewing the staff analysis and all provided information that purchase of a replacement is the most efficient cost to obtain state of the art equipment.

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

- To acquire a Samsung copier/printer from Chaparral Business Machines as the lowest, qualified low bidder submitted at a not-to-exceed cost of \$4,982.93 including first year of annual maintenance fees of \$684 and to use FY 2016-17 Budget, Fund 10 funds for said purchase.

**PASSED AND ADOPTED** by the Board of Directors of the San Miguel Community Services District at a regular meeting held on this 29<sup>th</sup> day of July, 2016, by the following roll call vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

---

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

(continued on next page)

**ATTEST:**

---

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

**APPROVED AS TO FORM:**

---

Doug White, General Counsel





## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

AGENDA ITEM: X. 20

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

---

#### **STAFF RECOMMENDATION:**

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

---

#### **BACKGROUND:**

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

The Board may elect to secure a more acceptable contract commitment from Crosby Company in the completion of the FY 2015-16 and FY 2016-17 independent audits, so that there is no unacceptable or significant delay for these reports.

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

#### **FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**PREPARED BY:**

**Darrell W. Gentry**

---

General Manager

Attachments:

FY 2014-15 Independent Auditor's Report of District Financial Statements



**RESOLUTION NO. 2016-25**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
ACCEPTING AND APPROVING THE INDEPENDENT AUDITOR REPORT ON DISTRICT'S  
FY 2014-15 FINANCIAL STATEMENTS**

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

**WHEREAS**, Government Code §61110 et. seq. establishes procedures for the adoption of budgets for community services districts and financial accounting and cash accounts in accordance with generally accepted governmental accounting standards and practices; and

**WHEREAS**, the Board of Directors ("Directors") of the District has reviewed and accepted the Independent Auditor's Report on District Financial Statements.

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

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

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

The foregoing Resolution is hereby passed and adopted this 29<sup>th</sup> day of July, 2016.

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

ATTEST:

APPROVED AS TO FORM:

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

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

**SAN MIGUEL  
COMMUNITY SERVICES DISTRICT**

Independent Auditor's Report  
and  
Financial Statements

For the Year Ended  
June 30, 2015

Draft Copy #1

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

**TABLE OF CONTENTS**

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	i -v
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position .....	1
Statement of Activities .....	2
FUND FINANCIAL STATEMENTS	
Balance Sheet - Governmental Funds .....	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	6
Statement of Net Position - Proprietary Funds .....	7
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds .....	8
Statement of Cash Flows - Proprietary Funds .....	9
NOTES TO THE FINANCIAL STATEMENTS .....	10 – 20
REQUIRED SUPPLEMENTAL INFORMATION	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Governmental Funds .....	22
OTHER SUPPLEMENTAL INFORMATION	
Combining Balance Sheet - General Fund (Schedule I) .....	24
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund (Schedule II) .....	25
Combining Statement of Net Position - Enterprise Funds (Schedule III) .....	26
Combining Statement of Revenues, Expenses and Changes in Net Position - Enterprise Funds (Schedule IV) .....	27

## Independent Auditor's Report

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

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

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

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

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

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinion**

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

## INDEPENDENT AUDITOR'S REPORT

(Continued)

### **Emphasis of Matter**

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

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

### **Other Matters**

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

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

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

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

**CROSBY COMPANY**

**Certified Public Accountant**

**San Luis Obispo, California**

# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## STATEMENT OF NET POSITION

June 30, 2015

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

The accompanying notes are an integral part of the financial statements



**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2015

Program Revenues      Net (Expense) Revenue and Change in Net Assets  
Primary Government

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
<b>Primary government activities:</b>						
General government	\$ 47,061	-	-	\$ (47,061)		\$ (47,061)
Public safety - fire	319,212	120,233		(198,979)		(198,979)
Total governmental activities	366,273	120,233	-	(246,040)		(246,040)
<b>Business-type activities:</b>						
Sanitary	382,331	586,642	187,144		\$ 391,455	\$ 391,455
Water	551,210	551,380			170	170
Total business-type activities	933,541	1,138,022	187,144		391,625	391,625
<b>Total primary government</b>	<b>\$ 1,299,814</b>	<b>\$ 1,258,255</b>	<b>\$ 187,144</b>	<b>(246,040)</b>	<b>391,625</b>	<b>145,585</b>
<b>General revenues:</b>						
<b>Taxes:</b>						
Property taxes, levied for general purposes				335,607	151,338	486,945
Assessments and connection fees				4,133		4,133
Investment income				1,362	2,659	4,021
Miscellaneous income				8,870		8,870
Total general revenues, investment and transfers				349,972	153,997	503,969
Change in net assets				103,932	545,622	649,554
Net position - beginning				1,146,287	4,432,175	5,578,462
Net position - ending				\$ 1,250,219	\$ 4,977,797	\$ 6,228,016

The accompanying notes are an integral part of the financial statements.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

BALANCE SHEET  
Governmental Funds  
June 30, 2015

**ASSETS**

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

Total assets

**LIABILITIES AND FUND BALANCES**

**Liabilities:**

Accounts payable  
Accrued expenses  
Accrued vacation payable  
Refundable deposits

Total liabilities

**Fund balances:**

Nonspendable  
Assigned

Total fund balances

Total liabilities and fund balances

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

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

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

Draft Copy #1

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

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2015

**Net Change in Governmental Fund Balances**

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

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

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

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

**Change in Net Position of Governmental Activities**

	\$ 87,153
	54,164
	(70,053)
	32,667
	1
	<b>\$ 103,932</b>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

STATEMENT OF NET POSITION

Proprietary Funds

June 30, 2015

**ASSETS**

**Current assets:**

Cash and cash equivalents  
Accounts receivable  
Note receivable-net allowance

\$	1,219,186
	40,377
	11,569

Total current assets

	1,271,132
--	-----------

**Noncurrent assets:**

Capital assets:

Land and construction in progress  
Plant and equipment  
Less: accumulated depreciation

	395,650
	7,888,723
	(2,527,937)

Total noncurrent assets

	5,756,436
--	-----------

Total assets

\$	7,027,568
----	-----------

**LIABILITIES**

**Current liabilities:**

Accounts payable  
Accrued expenses  
Accrued vacation payable  
Deposits  
Amounts due to other funds

\$	21,687
	32,820
	13,618
	14,175
	186,641

Total current liabilities

	268,941
--	---------

**Noncurrent liabilities:**

Notes payable  
Bonds payable

	421,407
	1,359,423

Total noncurrent liabilities

	1,780,830
--	-----------

Total liabilities

	2,049,771
--	-----------

**NET POSITION**

Invested in capital assets-net of related debt  
Unrestricted

	3,975,606
	1,002,191

Total net position

\$	4,977,797
----	-----------

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

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

STATEMENT OF CASH FLOWS

Proprietary Funds

For the Year Ended June 30, 2015

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

The accompanying notes are an integral part of the financial statements



# SAN MIGUEL COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: ORGANIZATION**

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

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

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

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

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

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

#### **Funds Accounting**

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

##### *Governmental Fund Types*

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

##### *Proprietary Fund Types*

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

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

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

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

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

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

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

**Restricted Assets**

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

**Interfund Transactions**

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

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

**Estimates**

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

**Encumbrances**

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

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

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

**Cash and Cash Equivalents**

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

**Accounts Receivable**

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

**Prepaid Expenses**

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

**Note Receivable**

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

**Property, Plant and Equipment**

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

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

**Compensated Absences**

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

**Property Taxes**

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

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

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

**Concentrations**

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

**Intergovernmental Revenues**

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

**Operating and Non-Operating Revenue**

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

**Fund Balances**

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

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

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

**Net Position**

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

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

**NOTE 3: CASH AND CASH EQUIVALENTS**

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

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

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

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

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

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

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

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

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

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

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2015

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

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

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

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

See Auditor's report

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

**NOTE 5: LONG-TERM DEBT**

Long term debt consisted of the following:

**Note Payable:**

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

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

**Note Payable:**

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

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

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

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

**Certificate of Participation Bonds**

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

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

**Bonds Payable:**

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

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



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

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

**Changes in long-term liabilities**

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

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

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

**NOTE 6: PENSION PLAN**

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

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

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

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

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

**NOTE 7: BUDGETARY DATA**

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

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

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

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

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Draft Copy #1

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

Budget and Actual - Governmental Funds  
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 390,000		\$ 335,607	\$ 335,607
Service charges and fees	10,000		120,233	120,233
Public facilities fees and assessments	4,350		4,133	4,133
Grant income	20,000			-
Investment income	10,000		1,362	1,362
Miscellaneous income	12,000		8,870	8,870
<b>Total revenues</b>	<b>446,350</b>	<b>-</b>	<b>470,205</b>	<b>470,205</b>
<b>Expenditures:</b>				
Administration	93,150		4,768	(4,768)
Fire department	181,200		246,368	(246,368)
Street lighting	50,000		40,435	(40,435)
Capital outlay	72,000		54,166	(54,166)
Debt service				
Principal	50,000		32,667	(32,667)
Interest			4,648	(4,648)
<b>Total expenditures</b>	<b>446,350</b>	<b>-</b>	<b>383,052</b>	<b>(383,052)</b>
<b>Excess of revenues over expenditures before transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>87,153</b>	<b>\$ 87,153</b>
<b>Fund balance at beginning of year</b>			<b>655,357</b>	
<b>Fund balance at end of year</b>			<b>\$ 742,510</b>	

**OTHER  
SUPPLEMENTAL INFORMATION**

Draft Copy #1

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

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

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

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



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

<b>ASSETS</b>	<b>Sanitary Fund</b>	<b>Water Fund</b>	<b>Totals</b>
Cash and cash equivalents (overdraft)	\$ 556,043	\$ 663,143	\$ 1,219,186
Accounts receivable	21,191	19,186	40,377
Note receivable-net allowance	5,784	5,785	11,569
Plant and equipment	1,920,400	5,968,323	7,888,723
Land and construction in progress	297,037	98,613	395,650
Less: accumulated depreciation	(910,503)	(1,617,434)	(2,527,937)
<b>Total assets</b>	<b>\$ 1,889,952</b>	<b>\$ 5,137,616</b>	<b>\$ 7,027,568</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable	\$ 11,295	\$ 10,392	\$ 21,687
Accrued expenses	5,277	27,543	32,820
Accrued vacation payable	6,809	6,809	13,618
Deposits	4,373	9,802	14,175
Amounts due to other funds	182,858	3,783	186,641
Notes payable		421,407	421,407
Bonds payable	190,000	1,169,423	1,359,423
<b>Total current liabilities</b>	<b>400,612</b>	<b>1,649,159</b>	<b>2,049,771</b>
<b>Net position:</b>			
Invested in capital assets - net of related debt	1,116,934	2,858,672	3,975,606
Unrestricted	372,406	629,785	1,002,191
<b>Total net position</b>	<b>1,489,340</b>	<b>3,488,457</b>	<b>4,977,797</b>
<b>Total liabilities and net position</b>	<b>\$ 1,889,952</b>	<b>\$ 5,137,616</b>	<b>\$ 7,027,568</b>

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

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



## San Miguel Community Services District Board of Directors Meeting

### Staff Report

July 29, 2016

AGENDA ITEM: XI. 21

**SUBJECT:** APPROVE **RESOLUTION No 2016-22** APPROVE AND ADOPT PRELIMINARY BUDGET—FY 2016-17 OPERATIONS & MAINTENANCE BUDGET, AND  
APPROVE ONLY FY 2017-18 OPERATIONS & MAINTENANCE BUDGET

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#### **STAFF RECOMMENDATION:**

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

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#### **BACKGROUND:**

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

The entire FY 2016-17 is a balanced budget in total but there is a deficit in Fund 50, Water due to restrictions to revenues and reduction in projected water sales that is not consistent with current trends or water sales data. Board may elect to resolve this fund account projected deficit by use of capital reserves, leaving the account as a deficit and do a mid-year adjustment in February since the overall FY budget is projected as a positive net revenue on balance

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

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

This approach is being applied again this year to approve and adopt the immediate FY budget with a second FY budget being used as a planning document to guide decisions by Board Members and Staff.

**The FY 2016-71 O & M Budget is structured for:**

1) funding for staffing increases—(1) full time utility worker and (1) part-time account clerk. These positions are reflected in the budget figures for both fiscal years and will address critical needs in Utility and Administrative Departments to handle existing workload demands. A separate cost analysis and statement of justification for these staffing positions is attached as a spreadsheet.

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

3) the use of water or wastewater connection/hook-up fees or unknown impact fee **is not included** projected budget revenues. Such monies, when received, are to be appropriated by Board action. As a result, the Water Fund account is not balanced. Additional appropriations may be needed in Fiscal Year 2016-17 in order to balance this Fund account. In recent times, the Water Fund Account has received more in payments than expended. It is anticipated the high water demand and sales will continue at recent levels with an anticipated greater revenues received than expended.

4) preparing master planning for water and wastewater system expansion or other system improvements will be done using grant funding in lieu of Capital Reserves to the extent possible.

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

**Significant Budget Features and Changes:**

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

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

- A planned target of a minimum 26% contribution by each Fund in net FY 2015-16 revenues to the Capital Reserve Fund account based on future Board action. The Board should maintain the approach of building to Capital Reserves for each fund with a target of \$250,000 in each Fund Account.

- A planned contribution by each Fund from FY 2015-16 net revenues to Investment Fund account in accordance with adopted District Investment Policy based on future Board action.
- A FY 2016-17 contribution by each Fund, except Solid Waste, from FY 2015-16 net revenues that has been established as a Vehicle Replacement Fund.

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

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

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

This year, staff is forecasting 3 projects:

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

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

**PREPARED BY:**

*Darrell W. Gentry*

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Darrell W. Gentry,  
General Manager

**Attachments:**

1. Final Operations & Maintenance Budget for **FY 2016-17** and Preliminary Operations & Maintenance Budget for **FY 2017-18**.
2. **Resolution No 2016-22** Adopting District Final O & M Budget for FY 2016-17 and approving, for planning purposes, the Preliminary 2016-17 O&M Budget.
3. FY 2016-17 O& M budget-**Staffing Expenses** and statement of justification July 29, 2016 Board Meeting



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

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
	15-16	16-17	16-17	16-17	16-17	16-17	16-17	16-17	16-17	16-17
Legal expenses (\$185,000) to be transferred from Water Capital Reserves - \$66,600.										
46060 Transfer In- Solid Waste					357	0%	1,341		1,341	375%
Transfer in: 0.05%-Water = \$508										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$31,310, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$6,500.										
Legal expenses (\$166,500) to be transferred from Solid Waste O & M budget - \$833										
46100 Realized Earnings				1,716		0 ***%			0	0%
46151 Refund/Adjustments				119		0 ***%			0	0%
Group:			295	4,627	71,520	6%	278,618	0	278,618	389%
Fund:			295	4,627	84,020	6%	278,618	0	278,618	331%

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

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
					15-16	15-16	16-17	16-17	16-17	16-17
40000										
40220 Weed Abatement Fees			1,662	1,646	1,000	165%	450		450	45%
40300 Fireworks Permit Fees				1,800	1,000	180%	800		800	80%
40320 Fire Impact Fees			4,016	55,217	67,000	82%			0	0%
will record actuals rec'd-FY 2016-17 but no forecasted dollar amount projected per Board direction.										
40420 Ambulance Reimbursement			4,364	4,431	2,200	201%	3,200		3,200	145%
forecast based on historical trend and FY 2015-16 actuals.										
40440 CDBG Grant					0	0%	105,000		105,000	*****
CDBG grant reimbursement for fire hydrant replacement project to be repaid in FY 2016-17.										
40500 VFF Assistance Grant					5,000	0%			0	0%
42200 Fire Recovery Program					500	0%			0	0%
Will record any actual receivables. No forecast estimate provided until or if actual history sets a trend pattern.										
Group:			10,042	63,094	76,700	82%	109,450	0	109,450	142%
43000 Property Taxes Collected										
43000 Property Taxes Collected			45,034	291,174	264,430	110%	304,291		304,291	115%
Based on County Tax estimates to be received in FY 2016-17.										
Group:			45,034	291,174	264,430	110%	304,291	0	304,291	115%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire				61,224	0	***%			0	0%
Actuals for FY 2015-16 are realized but not previously forecasted for revenue budgeting. Same approach will be maintained for FY 2016-17 revenue budget.										
Group:				61,224	0	***%	0	0	0	0%
46000 Interest										
46000 Interest			425	38	0	***%	50		50	*****
based on historical information of actuals received and disbursed.										
46010 Transfer In					33,151	0%			0	0%
46150 Miscellaneous Income				600	0	***%			0	0%
46151 Refund/Adjustments			383	3,929	0	***%			0	0%
46156 Reimbursement of State			215		0	0%			0	0%



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

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	12-13	13-14	14-15	15-16	Budget 15-16	Rec. 15-16	Budget 16-17	Change 16-17	Budget 16-17	Budget 16-17	
46175 Sale of Surplus Property			2,058		0	0%				0	0%
Group:			3,081	4,567	33,151	14%	50	0	50	0%	
Fund:			58,157	420,059	374,281	112%	413,791	0	413,791	110%	

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

30 LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget 15-16	Rec. 15-16	Budget 16-17	Change 16-17	Budget 16-17	Budget 16-17
43000 Property Taxes Collected										
43000 Property Taxes Collected Based on County Tax estimates for FY 2016-17.			12,741	80,467	75,229	107%	77,486		77,486	103%
Group:			12,741	80,467	75,229	107%	77,486	0	77,486	103%
46000 Interest										
46000 Interest			434	38	0	***%			0	0%
46010 Transfer In					29,994	0%			0	0%
46150 Miscellaneous Income			153		0	0%			0	0%
46151 Refund/Adjustments			62	3,929	0	***%			0	0%
46156 Reimbursement of State			215		0	0%			0	0%
Group:			864	3,967	29,994	13%	0	0	0	0%
Fund:			13,605	84,434	105,223	80%	77,486	0	77,486	73%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget 15-16	Rec. 15-16	Budget 16-17	Change 16-17	Budget 16-17	Budget 16-17
40000										
40440 CDBG Grant			187,144		0	0%			0	0%
40760 Sludge Bed - Co. of San			150		0	0%			0	0%
40850 Wastewater Hook-up Fees			220,298	282,610	150,000	188%			0	0%
Will record actuals received. Anticipated but not forecasted estimate is \$150,000 to be received. A zero revenue budget estimate stated per Board policy.										
40900 Wastewater Sales			297,324	336,240	318,000	106%	333,976		333,976	105%
Based on historical trend and actuals over past 3 years.										
40910 Wastewater Late Charges			5,643	6,492	0	***%			0	0%
No estimates forecast per Board policy since past forecast use has been unreliable and inaccurate.										
Group:			710,559	625,342	468,000	134%	333,976	0	333,976	71%
43000 Property Taxes Collected										
43000 Property Taxes Collected			7,320	45,951	45,148	102%	46,502		46,502	102%
Based on County Tax estimates for FY 2016-17.										
Group:			7,320	45,951	45,148	102%	46,502	0	46,502	102%
46000 Interest										
46000 Interest			1,033	153	0	***%	50		50	*****%
Based on historical actual data trends.										
46151 Refund/Adjustments			-3,041	3,987	0	***%			0	0%
46155 Will Serve Processing			117		0	0%			0	0%
46156 Reimbursement of State			859		0	0%			0	0%
46175 Sale of Surplus Property			47		0	0%			0	0%
46180 Public Records Requests			2		0	0%			0	0%
Group:			-983	4,140	0	***%	50	0	50	*****%
Fund:			716,896	675,433	513,148	132%	380,528	0	380,528	74%

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

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget 15-16	Rec. 15-16	Budget 16-17	Change 16-17	Budget 16-17	Budget 16-17
40000										
40440 CDBG Grant					5,000	0%			0	0%
40900 Wastewater Sales					1,000	0%			0	0%
Group:					6,000	0%	0	0	0	0%
41000 Water Sales										
41000 Water Sales			295,011	330,141	362,996	91%	330,117		330,117	90%
41001 Water Connection Fees			209,614	252,950	0	***%			0	0%
No forecast estimate provided per Board policy. Actuals received will be recorded for future Board allotment to non-O & M fund accounts. \$47,000 actual water connection fees received on July 1, 2016--Jazzy Town Ph 2 to be allocated by Board.										
Anticipated revenues from actual construction projects is \$100,000.										
41005 Water Late Charges			7,921	14,080	0	***%			0	0%
Per Board policy, no forecast estimate provided. Actuals received will be documented.										
Historical trends and anticipated revenues may be \$8,000 to \$10,000.										
41010 Water Meter Fees			62,654	23,030	95,000	24%	4,500		4,500	4%
Group:			575,200	620,201	457,996	135%	334,617	0	334,617	73%
46000 Interest										
46000 Interest			1,464	153	1,000	15%	150		150	15%
46010 Transfer In					15,786	0%	23,000		23,000	145%
Transfer In from Water Project Fund account for water meter replacements to be done this fiscal year.										
46151 Refund/Adjustments			-3,237	4,520	0	***%			0	0%
46153 Plan Check Fees					2,000	0%	2,060		2,060	103%
46155 Will Serve Processing			117	500	500	100%	515		515	103%
46156 Reimbursement of State			859		0	0%			0	0%
46175 Sale of Surplus Property			347		0	0%			0	0%
46180 Public Records Requests			2		0	0%			0	0%
Group:			-448	5,173	19,286	27%	25,725	0	25,725	133%
Fund:			574,752	625,374	483,282	129%	360,342	0	360,342	74%

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

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget 15-16	Rec. 15-16	Budget 16-17	Change 16-17	Budget 16-17	Budget 16-17
40000										
40750 Solid Waste Contract				31,889	0	***%			0	0%
Group:				31,889	0	***%	0	0	0	0%
46000 Interest										
46005 Franchise Fees					28,000	0%	28,714		28,714	102%
Group:					28,000	0%	28,714	0	28,714	102%
Fund:				31,889	28,000	114%	28,714	0	28,714	102%
Grand Total:			1,363,705	1,841,816	1,587,954		1,539,479	0	1,539,479	



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

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old	
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17	
385	Dues and subscriptions CSDA membership annual renewal fees. Consolidated from all other fund account expenses for payment by this fund.					0	0%	5,130		5,130	*****	
386	Education and training Staff and/or Board Training				5,447	6,250	87%	4,800		4,800	77%	
393	Advertising and public no				155	300	52%	400		400	133%	
394	LAFCO Allocations Annual Assessment imposed by LAFCO ( based on 5.8% assessmt).					0	0%	5,500		5,500	*****	
395	Community Outreach					1,000	0%			0	0%	
405	Software Purchase of Black Mtn Depreciation software module					3,000	0%	5,100		5,100	170%	
410	Office Supplies				802	0	***%	5,200		5,200	*****	
415	Office Equipment purchase of new copier/printer				730	3,000	24%	6,500		6,500	217%	
465	Cell phones, radios and p					0	0%	1,680		1,680	*****	
470	Communication equipment				1,120	0	***%			0	0%	
475	Computer supplies and upg Purchase of computer system equipment, servers and backup units -- \$18,310 with install cost-\$6408 plus timeclock computer system annual maintenance fee - \$3,000.				2,024	0	***%	27,718		27,718	*****	
495	Uniform expense				607	0	***%			0	0%	
900	Misc				94	0	***%			0	0%	
908	Cash Over/ Cash Short				-1	0	***%			0	0%	
910	Tax Penalties & Late Fees				1,554	0	***%			0	0%	
911	Finance Charges/Late Fees				1	0	***%			0	0%	
925	Bank service charges				3,102	0	***%			0	0%	
	Account:				10,883	150,015	77,520	194%	271,544	0	271,544	350%
	Fund:				10,883	150,015	77,520	194%	271,544	0	271,544	350%

%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
62000	Fire										
105	Salaries and Wages			88,828	44,746	46,250	97%	57,684		57,684	125%
107	Overtime					250	0%			0	0%
110	Payroll tax expense					6,650	0%			0	0%
111	BOD Stipend			1,295		0	0%			0	0%
115	Payroll Expenses				402	2,100	19%			0	0%
120	Workers' Compensation			7,730	6,968	5,000	139%	7,474		7,474	149%
121	Physicals				1,200	11,500	10%	1,600		1,600	14%
	Annual firefighter physical exams										
125	Volunteer firefighter sti			-23,829	21,632	32,000	68%	44,281		44,281	138%
126	Strike Team Pay - VFF			-37,616	33,379	25,000	134%	37,523		37,523	150%
	Strike Team expense is a reimbursed expense for time & equipmt spent on out of district fire assignments.										
130	Payroll Tax - Fed W/H			-811		0	0%	20,623		20,623	*****
135	Payroll Tax - FICA			236	3,450	0	***%	3,577		3,577	*****
140	Payroll Tax - Medicare			186	1,441	0	***%	837		837	*****
155	Payroll Tax - SUI			262	1,689	0	***%	558		558	*****
160	Payroll Tax - ETT			-159	81	0	***%	58		58	*****
165	Payroll Tax - FUTA			708	3,801	0	***%	42		42	*****
205	Insurance - Health			4,043	418	900	46%	1,080		1,080	120%
210	Insurance - Dental			1,115	37	200	19%	250		250	125%
215	Insurance - Vision			432	6	30	20%	375		375	1250%
225	Retirement - PERS expense			1,201	51	700	7%	650		650	93%
305	Operations and maintenanc paint--apparatus bay, office area, upstairs bath			3,342	1,948	0	***%	2,000		2,000	*****
310	Phone and fax expense Transferred to Fund 10			558	489	560	87%			0	0%



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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
315	Postage, shipping and fre			518	654	200	327%	625		625	313%
320	Printing and reproduction			118		200	0%	100		100	50%
325	Professional svcs - Accou annual Black Mountain maintenance fees and audit report			585		1,500	0%	2,500		2,500	167%
326	Professional svcs - Engin			41	2,676	0	***%			0	0%
327	Professional svcs - Legal legal expenses moved to Fund 10 Admin. The calculated fund transfer is listed under Fund 10 revenues.			2,790	4,650	14,000	33%			0	0%
	\$30,525 shared legal expense to be transferred from Fire Capital Reserves.										
328	Insurance - prop and liab Share of insurance premium costs moved to Fund 10 Admin.			7,784	12	8,500	0%			0	0%
330	Contract labor			1,878	3,818	0	***%			0	0%
335	Meals - Reimbursement			132	84	500	17%	500		500	100%
340	Meetings and conferences Separate firefighting org and Fire Chief meetings					700	0%	750		750	107%
345	Mileage expense reimburse			66		650	0%	350		350	54%
350	Repairs and maint - compu			888	397	1,500	26%			0	0%
351	Repairs and maint - equip			4,012	4,526	3,500	129%	1,500		1,500	43%
352	Repairs and maint - struc			405	259	0	***%	350		350	*****%
353	Repairs & Maint- Infrastr			172	646	0	***%			0	0%
354	Repairs and maint - vehic			5,760	9,169	9,000	102%	9,500		9,500	106%
370	Dispatch services			5,340	6,414	6,600	97%	6,775		6,775	103%
375	Internet expenses transferred to Fund 10			122	58	270	21%			0	0%
380	Utilities - alarm service			63	18	275	7%	285		285	104%
381	Utilities - electric			2,726	1,585	2,150	74%	1,850		1,850	86%
382	Utilities - propane			146	164	540	30%	250		250	46%
383	Utilities - trash			19		0	0%			0	0%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
385	Dues and subscriptions membership dues- Ca State FF Assoc			5,013	1,627	3,000	54%	1,975		1,975	66%
386	Education and training Combined Accts 386 and 387 into a single acct For specialized firefigher training exercises, CPR/First Aid, rescue/confined space			1,042	401	1,000	40%	11,526		11,526	1153%
388	Education and training: C				260	0	***%			0	0%
393	Advertising and public no anticipated public notice for UFC update 2017			50	88	1,000	9%	1,025		1,025	103%
394	LAFCO Allocations This expense is moved to Fund 10. Transfer total shows this shared expense.			395	467	450	104%			0	0%
395	Community Outreach			907	395	900	44%	923		923	103%
400	Supplies				22	0	***%			0	0%
405	Software			1,178	579	1,500	39%			0	0%
410	Office Supplies transferred to Fund 10			-44	713	0	***%			0	0%
415	Office Equipment			2,681	1,744	0	***%			0	0%
440	Vehicle Replacement Fund					0	0%	30,000		30,000	*****%
450	EMS supplies			1,704	1,815	2,550	71%	2,500		2,500	98%
455	Fire Safety Gear & Equipm			28,778	4,214	10,500	40%	10,600		10,600	101%
456	VFF Assistance Grant did not apply so there is no anticipated expense for FY 2016-17.				14,269	0	***%			0	0%
465	Cell phones, radios and p transferred to Fund 10			763	772	660	117%			0	0%
470	Communication equipment replacement of 10 pagers and handheld radios.			2,414	3,699	15,000	25%	15,050		15,050	100%
475	Computer supplies and upg transferred to Fund 10			13	28	500	6%			0	0%
485	Fuel expense			5,194	5,590	6,500	86%	6,500		6,500	100%
490	Small tools and equipment purchase of pumps			1,097	1,180	3,500	34%	1,500		1,500	43%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
495	Uniform expense replacement of uniforms & wildland equipment.			1,749	4,698	3,000	157%	4,610		4,610	154%
500	Capital Outlay				6,410	0	***%			0	0%
503	Weed Abatement Costs			2,160	6,384	2,000	319%	2,810		2,810	141%
505	Fire Training Grounds Additional improvements to facility for firefighting and rescue training.			2,272	1,895	0	***%	2,900		2,900	*****%
510	Fire station addition				17,000	0	***%			0	0%
513	Fire Sprinklers-Installat				25,000	0	***%			0	0%
530	Fire hydrant replacement				143,750	143,750	100%			0	0%
620	Engine Lease - Ferrara (2 Early payoff of lease. No more budget allocation needed.			36,942		37,000	0%			0	0%
710	County hazmat dues			1,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee			696	54	750	7%	350		350	47%
820	Fireworks Clean Up			-1,400	1,000	0	***%	1,000		1,000	*****%
900	Misc				336	0	***%			0	0%
905	Transfer out Transfer out for insurance-prop & liability, computer upgrades, CSDA memebership, webpage maintenance, staff training, LAFCO and other expenses.					11,801	0%	16,775		16,775	142%
Shared Legal fees will be transferred from Fire Capital Reserves.											
920	Credit Card Service Fees			278	54	0	***%			0	0%
925	Bank service charges				777	0	***%			0	0%
930	Interest Fees				15	0	***%			0	0%
960	Property tax expense			142	721	350	206%	735		735	210%
Account:				176,110	404,825	428,936	94%	316,726	0	316,726	74%

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

Page: 7 of 21  
Report ID: B240

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
62500	Fire Hydrants										
	326 Professional svcs - Engin				1,446	0	***%			0	0%
	Account:				1,446	0	***%	0	0	0	0%
	Fund:		176,110	406,271	428,936	95%	316,726	0	316,726	74%	%

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

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
63000	Lighting										
105	Salaries and Wages			16,158	6,554	8,850	74%	10,699		10,699 121%	
110	Payroll tax expense			17		312	0%			0 0%	
115	Payroll Expenses				329	20	***%			0 0%	
120	Workers' Compensation			243	2,363	500	473%	750		750 150%	
130	Payroll Tax - Fed W/H			-811		0	0%	2,477		2,477 *****	
135	Payroll Tax - FICA			45	229	0	***%	664		664 *****	
140	Payroll Tax - Medicare			16	89	0	***%	156		156 *****	
155	Payroll Tax - SUI			4	55	0	***%	97		97 *****	
160	Payroll Tax - ETT				4	0	***%			0 0%	
165	Payroll Tax - FUTA			30	85	0	***%	869		869 *****	
205	Insurance - Health			1,013	494	900	55%	1,500		1,500 167%	
210	Insurance - Dental			24	34	70	49%	250		250 357%	
215	Insurance - Vision			4	5	15	33%	175		175 1167%	
225	Retirement - PERS expense			727	1,792	400	448%	975		975 244%	
305	Operations and maintenanc scheduled scissor lift repairs			1,127	222	1,500	15%	3,700		3,700 247%	
310	Phone and fax expense transferred to Fund 10			87	271	150	181%			0 0%	
320	Printing and reproduction			31	41	75	55%	75		75 100%	
325	Professional svcs - Accou shared audit expense			585		1,500	0%	750		750 50%	
326	Professional svcs - Engin			41	130	1,000	13%			0 0%	
327	Professional svcs - Legal Transferred to Fund 10 - \$3,050 for shared legal expenses.			2,281	4,284	4,500	95%			0 0%	
328	Insurance - prop and liab transferred to Fund 10			745	12	1,000	1%			0 0%	

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

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
330	Contract labor			-103	3,818	0	***			0	0%
340	Meetings and conferences					100	0%	300		300	300%
345	Mileage expense reimburse			12		0	0%			0	0%
350	Repairs and maint - compu transferred to Fund 10			472		1,500	0%			0	0%
351	Repairs and maint - equip				934	2,000	47%	500		500	25%
353	Repairs & Maint- Infrastr				183	1,000	18%	500		500	50%
375	Internet expenses transferred to Fund 10			35	33	90	37%			0	0%
381	Utilities - electric			15,156	13,733	16,500	83%	18,000		18,000	109%
382	Utilities - propane			56	42	100	42%			0	0%
383	Utilities - trash			-476		0	0%			0	0%
385	Dues and subscriptions			242		0	0%			0	0%
393	Advertising and public no			-200	11	0	***			0	0%
394	LAFCO Allocations transferred to Fund 10			395	467	425	110%			0	0%
405	Software				533	300	178%			0	0%
410	Office Supplies				425	0	***			0	0%
415	Office Equipment				1,744	0	***			0	0%
440	Vehicle Replacement Fund					0	0%	10,000		10,000	*****
465	Cell phones, radios and p transferred to Fund 10			7	14	50	28%			0	0%
475	Computer supplies and upg transferred to Fund 10				6	0	***			0	0%
485	Fuel expense				185	0	***			0	0%
490	Small tools and equipment specific tools/equipmt for lamp or pole repairs					400	0%	500		500	125%

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

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
500	Capital Outlay conversion to LED				5,405		0 ***%	12,500		12,500	*****%
715	Licenses, permits and fee				54		0 ***%			0	0%
905	Transfer out To Fund 10 for district wide expenses. Legal expenses to be separately transferred from Capital Reserves with Board approval.					2,513	0%	3,050		3,050	121%
930	Interest Fees				15		0 ***%			0	0%
960	Property tax expense			20	85		0 ***%			0	0%
	Account:			37,983	44,680	45,770	98%	68,487	0	68,487	150%
	Fund:			37,983	44,680	45,770	98%	68,487	0	68,487	150% %

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
64000	Sanitary										
100	PERSONNEL				96	0	***%			0 0%	
104	Paid Time Off				208	0	***%			0 0%	
105	Salaries and Wages			96,990	126,646	105,720	120%	109,900		109,900 104%	
106	Vacation Used				759	0	***%			0 0%	
107	Overtime				1,525	6,500	23%			0 0%	
108	Sick Leave Used				167	0	***%			0 0%	
109	Stand-by Hours				735	0	***%			0 0%	
110	Payroll tax expense					3,510	0%			0 0%	
115	Payroll Expenses				909	1,000	91%			0 0%	
120	Workers' Compensation				7,000	8,000	88%	6,750		6,750 84%	
130	Payroll Tax - Fed W/H			-3,245		0	0%	27,792		27,792 *****	
135	Payroll Tax - FICA			696	3,197	0	***%	5,235		5,235 *****	
140	Payroll Tax - Medicare			514	1,853	0	***%	2,061		2,061 *****	
155	Payroll Tax - SUI			62	659	0	***%	783		783 *****	
160	Payroll Tax - ETT			21	97	0	***%	9,018		9,018 *****	
165	Payroll Tax - FUTA			1,010	1,102	0	***%	2,780		2,780 *****	
205	Insurance - Health			12,922	9,082	16,000	57%	5,150		5,150 32%	
210	Insurance - Dental			372	858	1,250	69%	990		990 79%	
215	Insurance - Vision			54	131	350	37%	300		300 86%	
225	Retirement - PERS expense			9,667	9,008	12,250	74%	7,795		7,795 64%	
305	Operations and maintenanc materials and repairs to bldg and grds			9,486	3,631	5,000	73%	3,500		3,500 70%	
310	Phone and fax expense transferred to Fund 10			1,421	1,730	1,200	144%			0 0%	
315	Postage, shipping and fre Based on 764 customers x .46 x 12 mos = \$4,216 / 2= \$2,108 for water and for wstewater.			2,089	2,195	1,000	220%	2,108		2,108 211%	



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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
320	Printing and reproduction			125	279	600	47%	400		400	67%
324	Professional Svcs- Consul SCADA annual maintenance costs					0	0%	1,000		1,000	*****
325	Professional svcs - Accou Audit services			2,340		4,500	0%	2,500		2,500	56%
326	Professional svcs - Engin			9,321	10,203	5,000	204%	3,000		3,000	60%
327	Professional svcs - Legal transferred to Fund 10 Legal expenses to be separately transferred from Wastewater Capital Reserves \$74,000			11,969	19,513	26,250	74%			0	0%
328	Insurance - prop and liab transferred to Fund 10			5,897	12	6,200	0%			0	0%
330	Contract labor			10,900	4,698	0	***%			0	0%
340	Meetings and conferences			488		500	0%	500		500	100%
345	Mileage expense reimburse			158	258	250	103%	200		200	80%
350	Repairs and maint - compu			966	764	2,000	38%			0	0%
351	Repairs and maint - equip			947	1,594	5,500	29%	7,000		7,000	127%
352	Repairs and maint - struc repairs and annual maint to pumps/lines			89		450	0%	925		925	206%
353	Repairs & Maint- Infrastr clean out and repairs to lines in ground			1,309	263	3,500	8%	3,700		3,700	106%
354	Repairs and maint - vehic tires and anticipated vehicle repairs			51	470	3,000	16%	1,500		1,500	50%
355	WW - Testing & Supplies only at WWTP			2,422	4,749	3,000	158%	3,750		3,750	125%
358	Testing & Supplies-SLT We			81		0	0%			0	0%
359	Testing & Supplies-Other			-39		3,000	0%			0	0%
362	Cross-Connection Control				250	0	***%			0	0%
375	Internet expenses transferred to Fund 10.			315	182	500	36%			0	0%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
380	Utilities - alarm service			906	805	1,100	73%	1,125		1,125	102%
381	Utilities - electric			59,464	55,298	50,000	111%	57,950		57,950	116%
382	Utilities - propane			281	309	594	52%	350		350	59%
383	Utilities - trash			-1,588	567	600	95%	625		625	104%
385	Dues and subscriptions			2,455	738	800	92%	1,850		1,850	231%
386	Education and training operator certification training				395	1,000	40%	1,250		1,250	125%
393	Advertising and public no			75	45	275	16%	100		100	36%
394	LAFCO Allocations transferred to Fund 10			1,578	1,869	1,600	117%			0	0%
395	Community Outreach				163	650	25%			0	0%
405	Software			3,564	2,133	500	427%			0	0%
410	Office Supplies transferred to Fund 10.			438	1,439	500	288%			0	0%
415	Office Equipment			214	1,889	0	***%			0	0%
420	Equipt. & Supplies grinder pumps			8,869	112	700	16%	2,800		2,800	400%
450	EMS supplies					293	0%			0	0%
459	Scada recurring charges -- maint and support				40,165	0	***%	1,000		1,000	*****%
465	Cell phones, radios and p transferred to Fund 10.			577	517	0	***%			0	0%
470	Communication equipment					500	0%			0	0%
475	Computer supplies and upg transferred to FUND 10				6	0	***%			0	0%
485	Fuel expense			3,364	2,821	3,000	94%	3,175		3,175	106%
490	Small tools and equipment hand tools			693	1,433	2,500	57%	675		675	27%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
495	Uniform expense			97	458	375	122%	550		550	147%
498	Sales Tax Paid				107	0	***%			0	0%
500	Capital Outlay				22,439	0	***%			0	0%
535	Water Lines Repairs				438	0	***%			0	0%
545	Sewer System Mngmt Plan (			1,930		7,000	0%			0	0%
550	Reg. Salt & Nutrient Mgmt			961		1,200	0%			0	0%
553	Manholes and Valve Raisin replacement of manholes and valves as needed by road repairs or overlays			1,450		8,000	0%	2,000		2,000	25%
555	16th Street Sewer Replace				9,081	0	***%			0	0%
560	Sewer Line Repairs				171	9,000	2%			0	0%
570	Repairs, Maint. and Video Inspection and Cleaning of sewer lines. Vax cleaning done by contr.- \$8,500 anticipated cost.			7,800	9,267	9,000	103%	9,975		9,975	111%
575	Sewer System Mngmt Plan (					14,000	0%			0	0%
581	WWTP Expansion				1,549	0	***%			0	0%
582	WWTP Plant Maintenance routine repairs to plant facility			10,785	10,341	13,000	80%	9,000		9,000	69%
583	WWTP Drying Pond Maintena			170	500	0	***%			0	0%
585	Sludge Removal Project				11,518	15,000	77%	1,250		1,250	8%
705	Waste Discharge Fees/Perm RWQCB annual fees			17,017		18,000	0%	25,000		25,000	139%
715	Licenses, permits and fee regulatory agency permit and operator certification fees			2,427	20,502	2,500	820%	2,500		2,500	100%
800	Deposit/ Liabilities				108	0	***%			0	0%
805	Refundable Water & Hydran				6	0	***%			0	0%
900	Misc					13,259	0%			0	0%
905	Transfer out transfer to Fund 10--Insurance, LAFCO and other than legal expenses. Legal expenses will be transferred from Wastewater Capital Reserve					11,530	0%	40,667		40,667	353%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
908	Cash Over/ Cash Short				10	0	***%			0	0%
910	Tax Penalties & Late Fees				2	0	***%			0	0%
911	Finance Charges/Late Fees				32	0	***%			0	0%
920	Credit Card Service Fees				54	200	27%			0	0%
930	Interest Fees				59	0	***%			0	0%
960	Property tax expense			151	79	150	53%	150		150	100%
990	Property Tax Revenue					-16,415	0%			0	0%
	Account:			303,076	412,248	396,441	104%	370,629	0	370,629	93%
	Fund:			303,076	412,248	396,441	104%	370,629	0	370,629	93%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
65000	Water										
100	PERSONNEL				27	0	***%			0	0%
104	Paid Time Off				208	0	***%			0	0%
105	Salaries and Wages			110,300	141,566	126,660	112%	109,900		109,900	87%
106	Vacation Used				284	0	***%			0	0%
107	Overtime				1,179	2,000	59%			0	0%
108	Sick Leave Used				167	0	***%			0	0%
109	Stand-by Hours				737	0	***%			0	0%
110	Payroll tax expense					3,510	0%			0	0%
115	Payroll Expenses				909	590	154%			0	0%
120	Workers' Compensation			2,595	7,007	4,000	175%	6,750		6,750	169%
130	Payroll Tax - Fed W/H			-3,245		0	0%	27,792		27,792	*****
135	Payroll Tax - FICA			696	3,202	0	***%	6,235		6,235	*****
140	Payroll Tax - Medicare			543	2,054	0	***%	2,061	1	2,062	*****
155	Payroll Tax - SUI			62	715	0	***%	883		883	*****
160	Payroll Tax - ETT			23	111	0	***%	11,000		11,000	*****
165	Payroll Tax - FUTA			1,018	1,197	0	***%			0	0%
205	Insurance - Health			13,069	10,687	12,664	84%	6,150		6,150	49%
210	Insurance - Dental			380	978	1,017	96%	930		930	91%
215	Insurance - Vision			55	149	200	75%	300		300	150%
225	Retirement - PERS expense			9,743	10,084	12,250	82%	8,750	5	8,755	71%
300					168	0	***%			0	0%
305	Operations and maintenanc material purchases, painting, repairs.			10,997	6,037	4,500	134%	4,500		4,500	100%
310	Phone and fax expense transferred to Fund 10			1,880	2,266	1,500	151%			0	0%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
315	Postage, shipping and fre See calculation in wastewater fund 40,315			2,505	2,163	2,100	103%	2,108		2,108	100%
320	Printing and reproduction			381	506	400	127%	575		575	144%
325	Professional svcs - Accou audit			2,340		2,400	0%	2,500		2,500	104%
326	Professional svcs - Engin			11,570	2,510	10,000	25%	3,500		3,500	35%
327	Professional svcs - Legal transferred to Fund 10			30,375	71,983	16,550	435%			0	0%
328	Insurance - prop and liab transferred to Fund 10			7,120	12	6,820	0%			0	0%
330	Contract labor			-63	4,530	0	***%			0	0%
335	Meals - Reimbursement				31	0	***%			0	0%
340	Meetings and conferences			474		400	0%	750		750	188%
345	Mileage expense reimburse			387	291	250	116%	300		300	120%
350	Repairs and maint - compu			971	764	1,000	76%			0	0%
351	Repairs and maint - equip operational repairs to pumps			6,396	2,957	1,500	197%	2,000		2,000	133%
352	Repairs and maint - struc			405	972	0	***%	1,000		1,000	*****%
353	Repairs & Maint- Infrastr in-ground repairs.		306	21,115	6,360	5,000	127%	8,000		8,000	160%
354	Repairs and maint - vehic tires and other minor repairs.			51	589	1,000	59%	1,500		1,500	150%
356	Testing & Supplies-Well # testing required and routine.			2,280	1,971	0	***%	2,000		2,000	*****%
357	Testing & Supplies-Well # testing required and routine.			2,029	1,340	0	***%	2,000		2,000	*****%
358	Testing & Supplies-SLT We testing required and routine.			4,843	5,084	0	***%	5,000		5,000	*****%
359	Testing & Supplies-Other testing required and routine			7,522	7,625	0	***%	7,800		7,800	*****%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget 15-16	Exp. 15-16	Budget 16-17	Changes 16-17	Budget 16-17	Budget 16-17
362	Cross-Connection Control Annual inspection costs			761	1,145	800	143%	1,200		1,200	150%
375	Internet expenses transferred to Fund 10			314	182	270	67%			0	0%
380	Utilities - alarm service				905	775	117%			0	0%
381	Utilities - electric			31,796	28,050	29,500	95%	31,000		31,000	105%
382	Utilities - propane			281	309	600	52%	350		350	58%
383	Utilities - trash			-1,588	567	625	91%	650		650	104%
385	Dues and subscriptions membership renewals			2,884	6,883	1,540	447%	6,875		6,875	446%
386	Education and training				1,129	2,000	56%	2,050		2,050	103%
393	Advertising and public no			225	200	150	133%	210		210	140%
394	LAFCO Allocations transferred to Fund 10			1,578	1,869	1,645	114%			0	0%
395	Community Outreach			638	163	650	25%			0	0%
400	Supplies				322	6,000	5%			0	0%
405	Software			3,564	2,133	500	427%			0	0%
410	Office Supplies transferred to Fund 10			438	2,240	700	320%			0	0%
415	Office Equipment			214	2,417	0	***%			0	0%
420	Equipt. & Supplies			8,869	299	650	46%	8,000		8,000	1231%
425	Well #3 Rehab - Capital			8,976	74,807	0	***%			0	0%
430	Equipt & Supplies-Well #4			253	1,196	0	***%			0	0%
459	Scada SCADA annual maintenance costs				160,643	0	***%	1,000		1,000	*****%
465	Cell phones, radios and p transferred to Fund 10			577	517	600	86%			0	0%
470	Communication equipment					100	0%	100		100	100%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
475	Computer supplies and upg Transferred to FUND 10				6	0	***%			0	0%
480	Chemicals			307		5,100	0%	6,550		6,550	128%
481	Chemicals- Well #3			1,681	2,370	0	***%			0	0%
482	Chemicals-Well #4			1,922	1,134	0	***%			0	0%
483	Chemicals-SLT Well			219		0	0%			0	0%
485	Fuel expense			3,032	2,385	3,200	75%	3,200		3,200	100%
490	Small tools and equipment			739	671	1,500	45%	500		500	33%
495	Uniform expense			97	458	700	65%	550		550	79%
500	Capital Outlay				22,439	0	***%			0	0%
516	Water Projects Well 3			13,497	9,772	0	***%			0	0%
517	Water Projects Well 4				479	0	***%			0	0%
518	Water Projects SLT Well				3,780	0	***%			0	0%
520	Water Main Valves Replace emergency repairs and replacements in streets.				3,965	0	***%	4,250		4,250	*****%
525	Water meter replacement there will be a transfer in from Water Project Fund -- \$23,000			13,678	8,117	9,800	83%	23,000		23,000	235%
530	Fire hydrant replacement				1,826	0	***%			0	0%
535	Water Lines Repairs				502	0	***%	3,000		3,000	*****%
537	River Road Realignment				171	0	***%			0	0%
550	Reg. Salt & Nutrient Mgmt				-1,894	0	***%			0	0%
553	Manholes and Valve Raisin			1,420	1,062	0	***%	1,200		1,200	*****%
560	Sewer Line Repairs				554	0	***%			0	0%
570	Repairs, Maint. and Video				3,379	0	***%			0	0%
582	WWTP Plant Maintenance				3,267	0	***%			0	0%
605	USDA Loan Payment			40,814	66,381	67,000	99%	47,000		47,000	70%



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

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
715	Licenses, permits and fee			10,909	-915	7,000	-13%	7,500		7,500	107%
800	Deposit/ Liabilities			39	-4	0	***%			0	0%
805	Refundable Water & Hydran			305	3,949	0	***%			0	0%
905	Transfer out					28,608	0%	40,667		40,667	142%
	See Fund 10 transfers in for breakdown of expenses shown here.										
908	Cash Over/ Cash Short				10	0	***%			0	0%
910	Tax Penalties & Late Fees				23	0	***%			0	0%
911	Finance Charges/Late Fees				16	0	***%			0	0%
920	Credit Card Service Fees				54	0	***%			0	0%
925	Bank service charges				45	0	***%			0	0%
930	Interest Fees				59	0	***%			0	0%
960	Property tax expense			121		0	0%	100		100	*****%
	Account:		306	397,377	719,457	386,324	186%	413,236	6	413,242	107%
	Fund:		306	397,377	719,457	386,324	186%	413,236	6	413,242	107% %

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

60 SOLID WASTE DEPARTMENT		Actuals -----				Current	%	Prelim.	Budget	Final	% Old
Account	Object	12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
						15-16	15-16	16-17	16-17	16-17	16-17
66000	SOLID WASTE										
105	Salaries and Wages					16,200	0%			0	0%
110	Payroll tax expense					700	0%	4,436		4,436	634%
305	Operations and maintenanc trash receptacles expenses-bags, replacement trays transfer out to Fund 10 for expenses shown as transfers in - \$508.				28	0	****	1,408		1,408	*****
310	Phone and fax expense transferred to Fund 10					100	0%			0	0%
325	Professional svcs - Accou audit expense					500	0%	1,515		1,515	303%
327	Professional svcs - Legal transferred to Fund 10				6,642	4,500	148%			0	0%
340	Meetings and conferences					100	0%			0	0%
350	Repairs and maint - compu					100	0%			0	0%
384	Trash Recepticles				4,758	5,000	95%			0	0%
385	Dues and subscriptions					100	0%			0	0%
386	Education and training Staff training and education					100	0%	250		250	250%
393	Advertising and public no				799	500	160%	250		250	50%
395	Community Outreach					250	0%	275		275	110%
405	Software					100	0%			0	0%
950	Promo materials and suppl \$905					3,000	0%			0	0%
	Account:				12,227	31,250	39%	8,134	0	8,134	26%
	Fund:				12,227	31,250	39%	8,134	0	8,134	26%
											%
	Grand Total:		306	925,429	1,744,898	1,366,241		1,448,756	6	1,448,762	

**FY 2016-17 O& M BUDGET**  
**STAFFING EXPENSES AND STATEMENT OF JUSTIFICATION**  
**JULY 29, 2016 BOARD MEETING**

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

**Utility Department**—(1) full-time Utility Worker, Step 1 compensation-\$12.75/hr with benefits when eligible; and

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

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

**Statement of Justification:**

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

a) Utility Worker-full time with benefits when eligible

Step 1 base compensation	\$13,260 yearly
With benefit value added	\$ 6,675

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

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

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

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

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

**SALARY PROJECTED                            13% Increase**

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

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

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

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

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

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

Rationale: reduces or eliminates salary expense but would likely cost an estimated 25%-30% more in monthly invoice expense for the use of a placement agency to find, screen and provide a person. Advantage is IN finding a qualified person who has been screened, drug tested and background clearance completed.

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

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

Submitted by:

Darrell Gentry, General Manager

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

10 ADMINISTRATION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

30 LIGHTING DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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



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

50 WATER DEPARTMENT

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

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

60 SOLID WASTE DEPARTMENT

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

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

10 ADMINISTRATION DEPARTMENT

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

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

10 ADMINISTRATION DEPARTMENT

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

%

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

%



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

30 LIGHTING DEPARTMENT

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

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

30 LIGHTING DEPARTMENT

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

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

30 LIGHTING DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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



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

50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget 16-17	Exp. 16-17	Budget 17-18	Changes 17-18	Budget 17-18	Budget 17-18
66000	SOLID WASTE										
105	Salaries and Wages					0	0%	17,037		17,037	*****%
110	Payroll tax expense					4,436	0%	1,038		1,038	23%
305	Operations and maintenanc			28		1,408	0%	900		900	64%
310	Phone and fax expense					0	0%	105		105	*****%
325	Professional svcs - Accou					1,515	0%	1,525		1,525	101%
327	Professional svcs - Legal			6,642		0	0%			0	0%
340	Meetings and conferences					0	0%	115		115	*****%
384	Trash Recepticles			4,758		0	0%			0	0%
386	Education and training					250	0%	125		125	50%
393	Advertising and public no			799		250	0%	500		500	200%
395	Community Outreach					275	0%	275		275	100%
	Account:			12,227		8,134	0%	21,620	0	21,620	266%
	Fund:			12,227		8,134	0%	21,620	0	21,620	266% %
	Grand Total:	1,837	821,045	1,680,283	136,098	1,542,275		1,676,525	0	1,676,525	

**RESOLUTION NO. 2016-22**

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

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

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

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

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

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

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

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

The foregoing Resolution is hereby passed and adopted this 29<sup>th</sup> day of July, 2016.

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

ATTEST:

APPROVED AS TO FORM:

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

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



## San Miguel Community Services District Board of Directors

### Staff Report

July 29, 2016

AGENDA ITEM: XI. 22

**SUBJECT:** Review and Discuss approving **Resolution No 2016-26** adopting the 2016-17 District Annual Work Program and General Manager's Goals and District Improvement Plan

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**STAFF RECOMMENDATION:**

Staff recommends that the Board approve **Resolution 2016-26** adopting the 2016-17 District Annual Work Program and General Manager's Goals & District Improvement Plan.

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**BACKGROUND:**

In April, the Board reviewed GM performance progress and determined that GM should prepare a listing of GM Goals and a District Improvement Plan. Along with these items, the Standing Committees have been preparing their individual Committee Work Programs for 2016-17 period. These Work Programs, taken together, make up the set for a District 2016-17 Annual Work Program, which is included as a part of this report, for Board action.

The purpose is to set priorities by Standing Committees and the Board to list clear objectives each annual period for administrative and operational purposes. This Annual Work Program is also intended to track and monitor progress throughout the year.

**Fiscal Impact:**

There is no fiscal impact associated with the developing an Annual Work Program.

**Staff Recommendation:**

Staff recommends that the Board review and discuss approving the proposed 2016-17 District Annual Work Program in conjunction with General Manager Goal and District Improvement Plan.

PREPARED BY:

Darrell W. Gentry

General Manager

Attachment: Exhibit "A" – 2016-17 Annual Work Program and Improvement Plan



**Exhibit “A”**  
**Revised by Finance & Budget Committee**  
**2016-17 Work Program List**

- 1) Review of District Capital Projects for FY 2016-17 and FY 2017-18 budget preparation beginning in March
- 2) Review of Master Facilities Plan, Current and Projected—July to August
- 3) Review of current District Will Serve and Inspection fees. ALREADY COMPLETED
- 4) Conduct a 2016 Review and Assessment of Vehicle and Equipment per District’s Vehicle & Equipment Replacement Policy. Tentative schedule--March
- 5) Review of Final Energy Watch Audit for District Facilities Report—supplemental review with 2016-17 budget consideration. Completed with Board action in April
- 6) Conduct an annual site visit to all District facilities with Staff and tied to SCADA system installation and operation. Tentative Schedule—May/June
- 7) List and Review a 5-Year Fiscal Plan Objectives for Sustaining Operations and Revenues. LONG TERM, NO SCHEDULE
- 8) Complete a Review of Investment Portfolio and Capital Reserve Policies prior to FY 2017-18. 6 TO 8 MONTHS IN CALENDAR 2016.
- 9) Initiate and Review feasibility of rate increases and rate stabilization measures for water, wastewater and solid waste charges. LONG TERM, NO SCHEDULE
- 10) Review and identify feasibility of implementing AB 2 economic development and other revenue opportunities. LONG TERM, NO SCHEDULE
- 11) Review and consider findings of property tax disbursements for any imbalance to the District. IN PROCESS BY GENERAL COUNSEL
- 12) Establish 2016 Investment Policy and make recommendations to Board—ALREADY COMPLETED.

(continued on next page)

**Revised by Equipment & Facility Committee  
2016 Work Program List and Ranking**

- 1) Review of current District Will Serve and Inspection fees—ALREADY COMPLETED.
- 2) Conduct a 2016 Review and Assessment of Vehicle and Equipment per District's Vehicle & Equipment Replacement Policy. Scheduled for August – September
- 3) Review a preliminary revision to District's Disaster Preparedness Plan as it pertains to equipment and facilities. Long-term. No schedule.
- 4) Conduct an annual site visits to all District facilities with Staff.
- 5) Review of SSMP and WWTP Loading Study Evaluation.
- 6) Review of District Master Plan of Facilities, Current and Projected with District Staff and District Engineer.
- 7) Review Energy Watch Audit Report for District Facilities -ALREADY COMPLETED.
- 8) Review of Operating Permit Requirements for WWTP operations and equipment.
- 9) Investigate potential new fire station locations and/or WWTP--UNDERWAY
- 10) Prepare a Master Plan for Fire Protection operations.
- 11) Investigate feasibility of implementing AB 2 redevelopment activities and other revenue opportunities related to District facilities.
- 12) Review street lighting atlas information and look at feasibility of expanding solid waste activities and/or programs.

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**Organization & Personnel Committee**  
**2016 Work Program List as revised July 8 2016**

- 1) Discuss Continuing District Engineer Services—Completed July 2016
- 2) Review of GM Strategy plan for operations and performance measurement metrics—In progress, scheduled for July Board meeting
- 3) Review of District Records Retention Policy—In development
- 4) Review of Board of Directors Handbook on Board rules, guidelines and practices for conflict of interest, board values and ethics, roles and responsibilities
- 5) Review of District Master Plan of facilities, Current and Projected with District Staff and District Engineer
- 6) Review preliminary District Disaster Preparedness Plan as it pertains to organization and personnel needs
- 7) Conduct annual site visits to all District facilities with Staff— Scheduled for January
- 8) Consider a review of Draft District Strategic Plan

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## EXHIBIT “A”

### 2016-17 COMPREHENSIVE DISTRICT WORK PROGRAM AND IMPROVEMENT PLAN

Each Standing Committee was asked to prepare annual work program objectives based on 2016-17 period, the following is offered for Board of Directors approval of the 2016-17 District Annual Work Program. The Annual Work Program purpose is: identify Board priorities based on Standing Committee work tasks; establish a clear well-defined work program for District Staff; to set implement targets for the specific period of time; and also used for monitoring and tracking progress and improvement.

The individual Committee work programs, as approved by Board action, shall become the 2016-17 District Annual Work Program and are listed as:

#### Finance & Budget Committee

- 1) Review of District Capital Projects for FY 2016-17 and FY 2017-18 budget preparation. **March 2016 No Capital Projects proposed for FY 2016-17 except for grant funded projects that will be based on specific grant funded projects that can be scheduled.**
- 2) Conduct a 2016 Review and Assessment of Vehicle and Equipment per District’s Vehicle & Equipment Replacement Policy. **Rescheduled for August-September 2016**
- 3) Review of Master Facilities Plan, Current and Projected. **September 2016**
- 4) Conduct an annual site visit to all District facilities with Staff. **December – January 2017**
- 5) Review of current District Will Serve and Inspection fees. **Completed**
- 6) Review of Final Energy Watch Audit for District Facilities Report. **Completed**
- 7) List and Review a 5-Year Fiscal Plan Objectives for Sustaining Operations and Revenues. **January—March 2017**
- 8) Complete a Review of Investment Portfolio and Capital Reserve Policies prior to FY 2017-18. **6 months or more for completing a review.**
- 9) Initiate and Review feasibility of rate increases and rate stabilization measures for water, wastewater and solid waste charges.
- 10) Review and consider the feasibility of implementing AB 2 economic development opportunities. **Pending**

- 11) Review and consider findings of property tax disbursements for any imbalance to the District. **Underway and Ongoing with District General Counsel assistance.**
- 12) Establish 2016 Investment Policy and make recommendations to Board. **Work Task Completed by Board action February 25 2016.** This is annual ongoing item each calendar year.

#### **Organization & Personnel Committee**

- 1) Review and discuss District Engineer services. (July) **Initial review completed. Item goes back to Committee prior to any Board action or agenda placement.**
- 2) Review of General Manager improvement plan for operations and administration with performance measurement metrics. **(August)**
- 3) Review and update of District Records Retention Policy. **(December – January)**
- 4) Review of Board of Directors Handbook on Board Rules, Guidelines and Practices for conflict of interest, Board Roles, Responsibilities, Values and Ethics. **(August – September)**
- 5) Review of District Master Plan of Facilities, Current and Projected with District Staff and District Engineer. **(December-January)**
- 6) Review of Preliminary District Disaster Preparedness Plan as related to organization and personnel. **(January – February)**
- 7) Conduct annual site visits to all District facilities with Staff **(January 2017).**

#### **Equipment & Facilities Committee**

- 1) Review of current District Will Serve and Inspection fees. **Completed by Board Action on March 24, 2016.**
- 2) Conduct a 2016 Review and Assessment of Vehicle and Equipment per District's Vehicle & Equipment Replacement Policy.
- 3) Review a preliminary revision to District's Disaster Preparedness Plan as it pertains to equipment and facilities.
- 4) Conduct an annual site visits to all District facilities with Staff. **(December – January)**
- 5) Review of SSMP and WWTP Loading Study Evaluation. **Loading Study Completed with review by Board on April 28, 2016.**

- 6) Review of District Master Plan of Facilities, Current and Projected with District Staff and District Engineer.
- 7) Review of Final Energy Watch Audit for District Facilities Report. **Completed by Board review on April 28, 2016.**
- 8) Review of Operating Permit Requirements for WWTP operations and equipment. **(October – November)**
- 9) Conduct an investigation of potential new fire station locations. **Committee initial review completed March 17 2016.**
- 10) Prepare a Master Plan for Fire Protection operations. **(February – March 2017)**
- 11) Investigate feasibility of implementing AB 2 redevelopment activities for District.
- 12) Review street lighting atlas information and look at feasibility of expanding solid waste activities and/or programs. **(August-September)**

All of these listed work tasks make up the 2016-17 District Annual Work Program that is based on a Fiscal Year rather than a calendar year. The performance metrics apply to the results of each Committee’s annual work tasks as listed approved by Board action. The performance metrics will include a point system used for determining achievement results.

**Individual Committee Work Tasks Must Completed by Board Agenda Action or by Recognition by the Committee of Committee Work Program list completion:**

<u>Work Program Completion Percent</u>	<u>Performance Points Awarded</u>
0% to 25%	0 up to 10 points
26% to 50%	11 to 25 points
51% to 75%	26 to 50 points
76% to 100%	51 to 100 points

General Manager shall be scored a minimum award of 90 performance points in order for a General Manager request that the Board consider a compensation increase.

**A mid-fiscal year review of Annual Work Program completion shall be reviewed and discussed by the Board at a scheduled Regular Board Meeting in February 2017.**

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## **GENERAL MANAGER'S DISTRICT IMPROVEMENT PLAN FOR 2016-17 ADMINISTRATION AND OPERATIONS**

### **COMMUNICATIONS:**

**CONCERN**—Enhancing relationship between the Board and General Manager, particularly communications and feedbacks between GM and Board.

#### **IMPROVEMENT ACTION(s)**

- Recognize that General Manager works for entire Board, not individual Board Members by re-affirming Board rules and protocols;
- Act immediately on Regular or Special Board Meeting follow-ups via email, special report, correspondence or phone call;
- Establish and recognize the General Manager and Board Members as partners in policy-making and achieving Board annual work programs and goals;
- Recognize that the General Manager is the day-to-day operational administrator/manager to carry out goals and to assure completion of work tasks by GM and other District employees;
- Establish long-term Board strategic priorities and goals for the District to focus and legitimize the work of District General Manager and the staff;
- Share with the Board Members, as well as General Counsel, the content of any significant discussions with an interest group or individual that is related to a matter or issue of importance to the Board or the community;
- Establish, as an entity, a protocol of behavior that does not surprise the General Manager any more than the General Manager should never surprise the Board Members; and
- Build a communications structure between Board and General Manager that: **Creates strategic alignment, is consistent** with top down messaging and communication; **Eliminates confusion** by sticking to facts and merits of an issue or matter; **Establishes protocols for** clear and precise communication between General Manager and Board.

### **FINANCIAL REPORTING**

**CONCERN**—Providing Clear and Consistent Financial Reporting for transparency and accountability.

#### **IMPROVEMENT ACTION(s)**

- Simplify financial reporting and transparency using Black Mountain System (BMS) reporting and monitoring tools available;
- Add staffing resources to allow cross-training and development of staffing capable of using Black Mountain accounting and utility billing systems;
- Broaden understanding of BMS reporting capabilities and advise Finance & Budget Committee of findings for possible use by Committee and Board in financial reporting and auditing;
- Employ an Committee and Board follow-up procedure that provides short response times to questions or concerns;

- Improve I T system security, equipment and capability based on system assessment and equipment improvements; and
- Develop a 5-year Fiscal Master Plan that employs strategic principles that can enhance revenues, maximizes District resources and stabilizes rate structures for services.

## **ADMINISTRATIVE**

**CONCERN**—Improving Professionalism, Capability and Accountability at Board and at District Staff levels.

### **IMPROVEMENT ACTION(s)**

- Establish a Professional Development plan that identifies and employs specific professional training for District staffing for job certification training, customer services, working with the public and engages District employees in Board’s adopted strategic goals and objectives.
- Perform a District Operational/Organizational Audit using a 3<sup>rd</sup> party contractor/consultant.
- Establish clear and precise communication protocols between staff, General Manager and Board by using the criteria of: **1)** Don’t try to "go around" the General Manager and/or Board Members or allow Board Members to “go around” the Manager to influence a Board Member about the implementation of a personal or individual agenda or to get a desired action, **2)** Don’t act as a "lone ranger." Work with the Board, General Manager and Other District staff to decide direction, take action, and make a positive impact, **3)** Don't criticize other agency personnel in public. Question policies or programs, but do not criticize staff people including the General Manager or other employees; and
- Establish protocols for mutual respect of the positions and roles of Board Members, General Manager and District staff. For example, recognize that the agency’s staff work for the General Manager and report to the General Manager, not the Board.
- Develop a long-range table of organization for District staffing based position skill sets and functions, current and future;
- Build a cohesive District team based on principles and practices that recognizes: Uniqueness of SMCS D’s scale and size of operations; the multiplicity of tasks performed; and not overly bureaucratic for its operations and services; Creates alignment with Board, General Manager to build and maintain highly effective performance levels and does not cause confusion due to a lack of clarity or misunderstanding with or about Board goals and objectives; Develops and uses principles of cohesive teams that builds trust, shields politics from professional staff, and increase efficiency and reduces mistakes/errors and holds one another accountable for behaviors and actions

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## **GENERAL MANAGER GOALS—2016-17**

### **OPERATIONAL AND CAPITAL PROJECTS:**

- Submit grant funding proposal for WWTP facility improvements/expansion to State Office of Technical Assistance.
- Submit funding proposal for WWTP aerator motor replacement.
- Prepare and Complete 1<sup>st</sup> Cycle of Vehicle Replacement Evaluation and Assessment.
- Develop an RFP for Completing Fire Station improvements.
- Submit grant application for funding of water and sewer line replacement project.
- Complete upgrade of District computer equipment and system upgrades
- Investigate feasibility of grant funding for organic/food waste recycling for energy generation and improvement of WWTP waste treatment plant operations.
- Develop a 5-year fiscal strategic plan for Board and Committee consideration/action.
- Develop and distribute an RFP for District Engineering Services.
- Prepare and Develop a District Emergency Preparedness/Action Plan for Board.

### **ADMINISTRATIVE:**

- Develop a new Water Code for Board and Committee consideration/action.
- Complete the Draft Water Conservation Ordinance and implement per Board action.
- Complete a comprehensive revision to District Records Retention Policy.
- Developing environmental regulation compliance policy and regulations.
- Identify & Use additional training opportunities for Board Members and District Staff and perform a District Organizational/Operational Assessment using a contractor to identify areas of critical strengths and weakness.
- Develop Communications Protocols for Board-General Manager level action/monitoring.
- Complete PERB process.



## RESOLUTION NO. 2016-26

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE 2016-17 ANNUAL WORK PROGRAM, GENERAL MANAGER GOALS AND DISTRICT IMPROVEMENT PLAN

**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**, the Board of Directors (“Directors”) has determined the importance of establishing clarity and focus of a District Improvement Plan for Operations, Projects and Administrative actions as well as a District Annual Work Program and General Manager Goals for 2016-17; and

**WHEREAS**, the Directors desired to establish and adopt a District Improvement Plan for Operations, Projects and Administrative actions as well as specific Standing Committee Annual Work Programs and General Manager Goals for 2016-17 to set priorities, eliminate confusion and reduce miscommunication as well as set a course for future decision making and District staff performance.

**NOW, THEREFORE, BE IT RESOLVED** that the Directors of the District hereby approves and adopts the 2016-17 District Improvement Plan for Operations, Projects and Administrative, District Annual Work Program and General Manager Goals as shown in Exhibit “A” attached hereto and incorporated herein by this reference.

On the motion of Director \_\_\_\_\_ approve and adopt the 2016-17 District Improvement Plan, District Annual Work Program as shown in Exhibit “A”, Seconded by Director \_\_\_\_\_, and on the following roll call vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINING:**

(continued on next page)

The foregoing Resolution is hereby passed and adopted this 29<sup>th</sup> day of July, 2016.

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

ATTEST:

APPROVED AS TO FORM:

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

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