



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

THURSDAY SEPTEMBER 22, 2016 5:00 P.M.

BOARD OF DIRECTORS

SPECIAL AND REGULAR 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

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: 5:00 PM**
- II. Pledge of Allegiance:**
- III. Roll Call:**
- IV. Adoption of Special and Regular Meeting Agendas**

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

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

VI. ADJOURN TO CLOSED SESSION:

A. CLOSED SESSION AGENDA:

- 1. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**
Pursuant to Government Code Section 54956.7 (2) (d) (1 case)
- 2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Pursuant to Government Code Section 54957(b) (1):
Title: General Manager

B. RECONVENE TO OPEN SESSION

C. REPORT OUT OF CLOSED SESSION

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

VII. Call to Order for Regular Board Meeting (approximately 6:30 pm)

VIII. Public Comment and Communication:

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) Meeting Cancelled
- 13. Equipment & Facilities Comm. (Director Kalvans, Chair) No Meeting Held
- 14. Water Resources Advisory Committee (Director Kalvans, Rep) Verbal

X. CONSENT ITEMS:

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 Any Director or a member of the public may request an item be withdrawn from the Consent Agenda to discuss or to change the recommended course of action.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

- 15. Board Minutes:
 - 15 a. Approval of Special Board Meeting Minutes for August 26, 2016
- 16. Review and Discuss Finance & Budget Committee recommendation to approve August 2016 YTD and Monthly Financial Reports.

XI. BOARD ACTION ITEMS:

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

STAFF RECOMMENDATION:

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

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

M_____ S_____ V_____

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

STAFF RECOMMENDATION:

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

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

(continued on next page)

19. Consider approving **Resolution No. 2016-33** to form a Groundwater Sustainability Agency (GSA) pursuant to the State Groundwater Sustainability Act.

STAFF RECOMMENDATION:

Staff recommends that the Board of Directors approve **Resolution No. 2016-33** to initiate the process for forming a Groundwater Sustainability Agency (GSA) pursuant to the State Groundwater Sustainability Act.

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 September 19, 2016.

Date: September 19, 2016

Tamara Parent

Tamara Parent, Account Clerk/Operations Coordinator

Next Regular Board Meeting is scheduled for October 27, 2016

SAN MIGUEL COMMUNITY SERVICES DISTRICT

AGENDA ITEM# IX.8

UTILITY REPORT

Well Status:

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

- SLT well Arsenic levels are 6 ppb; MCL is 10 ppb Sampled 8/23/16
- SLT well Nitrate levels are 3.2 ppb; MCL is 45 ppb Sampled 7/18/16
- Arsenic levels on Oak Drive are 4 ppb; MCL is 10 ppb Sampled 8/23/16
- 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: 2 This year: 5

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.
- Replaced section of main on 11th street on 9-14-16 due to multiple leaks. We will be bringing forward a proposal for the replacement of this line. This line is failing and due to being located under the railroad tracks we will have to bore a new line under the tracks. This will be a costly project but is necessary in order to provide adequate water service and fire flow to this section of town. We will also be videoing and assessing the adjacent sewer line to see if it is necessary to replace that at the same time to save on future costs related to that replacement.
- Repaired a leaking main in the L-K alley

Sewer System status:

Sewer overflows this month: 0 this year: 0

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

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

WWTP status:

- SOP's (Standard Operating Procedures) and O&M (Operation and Maintenance) manuals for the plant are being updated and developed to comply with our SSMP

Lighting status:

- Applications are in for the requested street light work. PGE should be scheduling this work within the next 30-45 days

Project status:

- Continuing raising valves and manholes around town.
- Hydrant and curbs have been painted

SCADA progress:

- Installation is complete and final corrections are being made.

Grants/ funding:

- CDBG for blending line for the SLT well. Surveying and Biological review are underway Still working out what engineer will be used for the plans.
- CDBG grant proposal to County for Hydrant replacements. Contract was awarded to Whitaker Construction, Construction started 2/16/16 and was completed 2/29/16 finalizing paperwork with the county and waiting on paperwork from Whitaker

Development:

Currently working with;

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

Potential development:

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

San Miguel Community Cleanup:

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

SLO County in San Miguel:

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

Caltrans in San Miguel:

- Caltrans is underway on improvements to the HWY 101 corridor. Bidding is underway for what will be a 2-year project. We have been in contact with several bidding contractors who are interested in non-potable water for construction use.

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

Kelly Dodds
Utility Supervisor

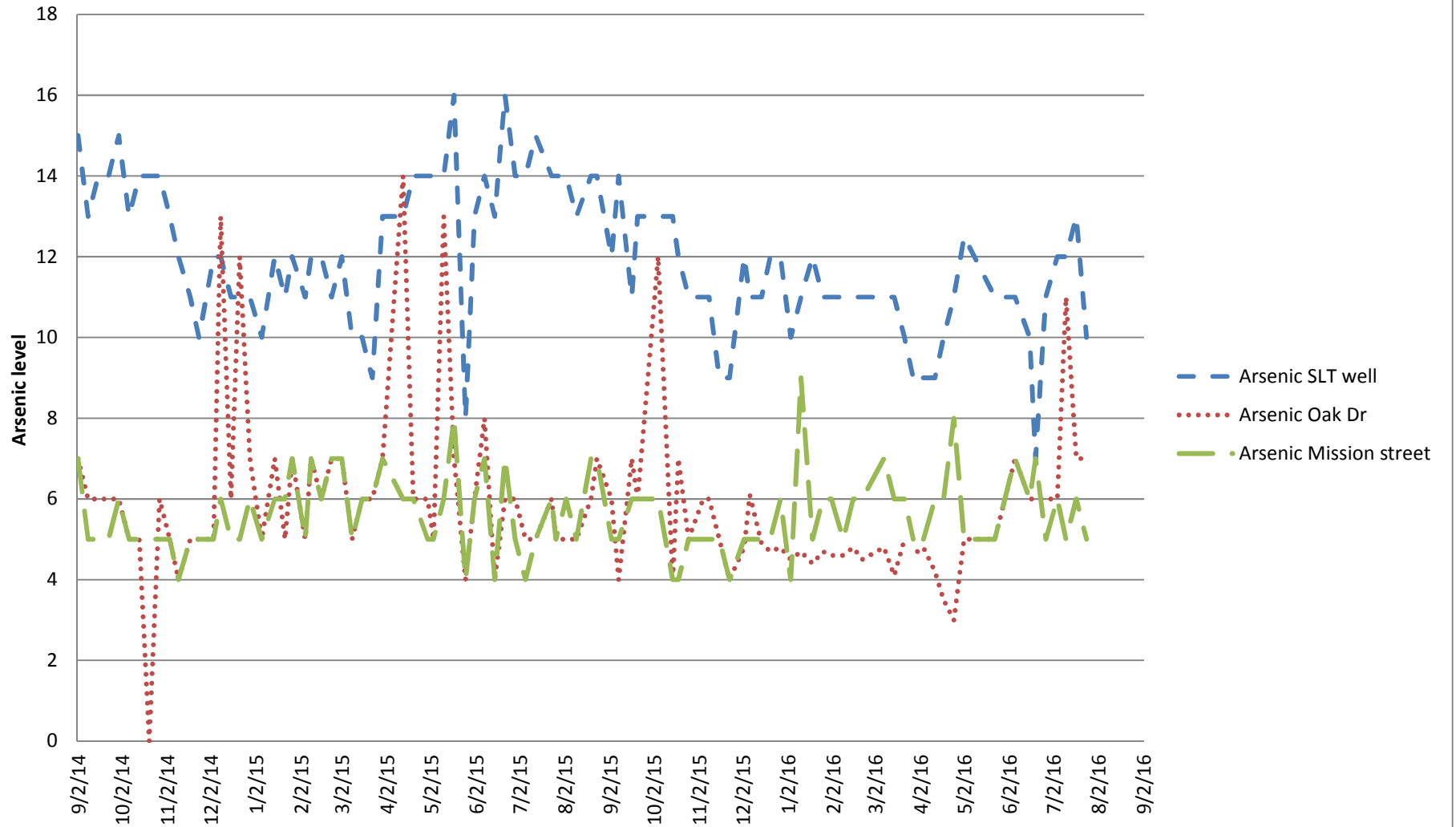
APPROVED BY:

Darrell Gentry

Darrell W. Gentry
General Manager

Date: September 16, 2016

Arsenic Trending



9/15/2016



San Miguel Community Services District Board of Directors Meeting

Staff Report

September 22, 2016

AGENDA ITEM: IX 9

SUBJECT: Fire Chief Report for August 2016

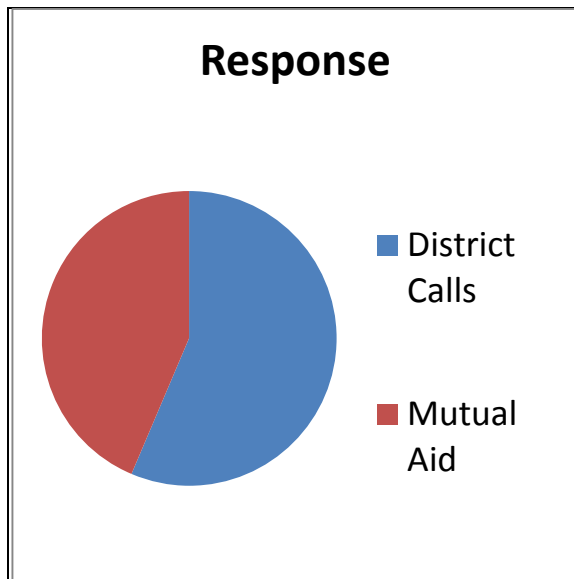
STAFF RECOMMENDATION: Receive and File Monthly Reports for the Fire Department

INCIDENT RESPONSE:

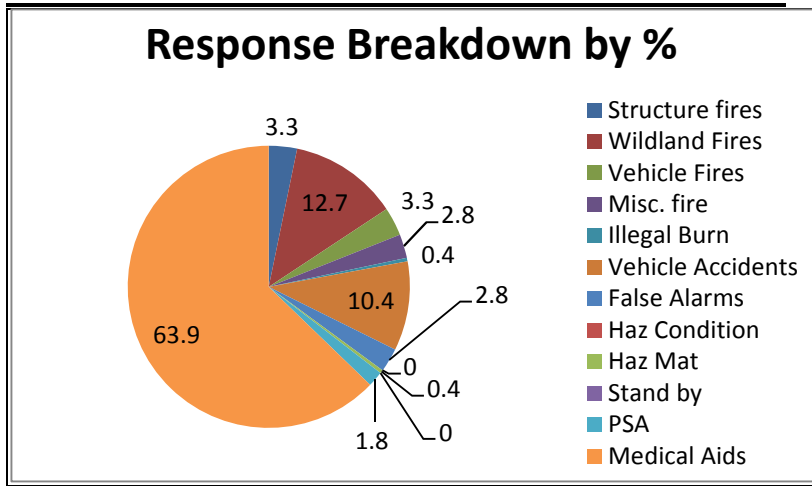
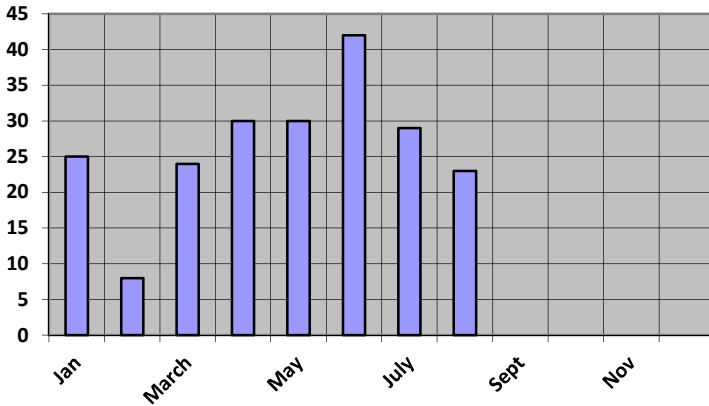
- Total Incidents for August 2016 **23**
- Average Calls per Month in 2016 **26.3**
- Total calls for the year to date **211**

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

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



	August	YTD
District calls	14 = 60.8%%	119 = 56.3%
Mutual aid calls	9 = 39.1%%	92 = 43.6%
Assist Camp Roberts	1	32



For 211 calls for 8 Months in 2016	
District Calls	56.3%
Mutual Aid	43.6%
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Structure fires	3.3%
Wildland Fires	12.7%
Vehicle Fires	3.3%
Misc. fire	2.8%
Illegal Burn	.4%
Vehicle Accidents	10.4%
False Alarms	2.8%
Haz Condition	0%
Haz Mat	.4%
Stand by	0%
PSA	1.8%
Medical Aids	63.9%

Personnel:

- 1 Chief Hours: 48 hours and 9 days of 24 hour coverage.
- 1 Asst. Chief Hours: 20 hours-non-emergency time. 18 days-admin/project duty.

We currently have 15 active members.

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

Equipment:

- All equipment is in service.

Activities:

Date Subject matter

August

Date Subject matter

2 Ladder Operations

9 Ladder Operations

16 Engine Company Operations / Haz Mat Response

23 Association Meeting

30 No Drill

Date Other activities

Time

Information:

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

Prepared By:

Rob Roberson

Rob Roberson, Fire Chief


Approved By:

Darrell W. Gentry

Darrell W. Gentry, General Mgr

SAN MIGUEL FIRE DEPARTMENT 2016 RESPONSES

IX-9

	JAN		FEB		MAR		APR		MAY		JUN		JUL		AUG		SEP		OCT		NOV		DEC		TOTAL			
	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid		
Structure Fires	0	0	0	1	1	0	1	0	0	2	0	1	0	0	1	0											3	4
Veg. Fires	0	0	0	0	0	0	0	2	2	6	1	9	2	4	0	1											5	22
Vehicle Fires	0	1	0	0	0	0	0	0	1	1	0	2	0	1	0	1											1	6
Misc. Fires	1	0	0	0	0	0	0	0	3	0	0	0	0	0	2	0											6	0
Illegal Burning	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0											1	0
Vehicle Accidents	1	1	1	0	1	2	2	1	2	0	0	2	2	4	1	1											10	12
False Alarms	2	0	0	0	1	1	1	0	0	0	1	0	0	0	0	0											5	1
Hazardous Condition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											0	0
Hazardous Materials	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0											1	0
Standby	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											0	0
Pub.Svc.Asst.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	3	0											4	0
Medical Aids	15	4	4	2	10	6	19	4	11	2	8	18	9	6	7	6											83	52
Call TOTALS	19	6	5	3	15	9	23	7	19	11	10	32	14	15	14	9	0	0	0	0	0	0	0	0	0	0	119	92
	25		8		24		30		30		42		29		23		0		0		0		0		0		211	
<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	14	1	9	0									0		91	
Camp Bob Asst.	0		0		3		0		8		18		2		1						0						32	
Average Calls Per	<i>Month</i>	26.2	<i>Day</i>	0.8	<i>SLO Co. MA</i>				89	<i>Montrey Co. MA</i>				2	<i>CPR TOTAL</i>				0									

FIRE EQUIPMENT

2016 MILEAGE / FUEL REPORT

IX. 9-3

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

Mileage / Fuel	July		August		September		October		November		December		Total		Avg. MPG
Diesel	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	100	10	342	19.8									1194	153.8	6.9
E-8687	89	25	9	9									598	170.2	3.6
E-8668	59	0	42	42									364	89.3	4.8
6 Month Total												2156	413.3	5.2	
Gas	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630													3134	243.7	12.9
C-8600	407	42.3	204	30									3498	337.3	10.6
6 Month Total												6632	581	11.4	

YTD 2016 Total	mi.	gal.	Avg. MPG
Diesel	3671	720.8	5.1
Gas	12653	1090	11.6

	After Hours						CSD Work Hours										Off Hours									
	0:00	1:00	2:00	3:00	4:00	5:00	6:00	7:00	8:00	9:00	10:00	11:00	12:00	13:00	14:00	15:00	16:00	17:00	18:00	19:00	20:00	21:00	22:00	23:00	Total	
Sunday	2	1	2	0	0	1	1	0	0	0	0	1	2	0	3	3	2	5	5	1	1	3	0	1	34	16%
Monday	1	0	0	2	0	1	0	1	1	0	2	0	2	0	3	3	1	2	1	3	1	2	0	2	28	13%
Tuesday	0	0	0	0	0	1	1	1	1	1	2	1	0	3	2	3	1	3	3	2	1	1	0	0	27	13%
Wednesday	0	1	0	0	0	0	2	1	1	1	0	1	0	2	3	2	4	4	1	3	1	0	0	2	29	14%
Thursday	2	0	0	0	0	0	0	1	1	1	2	1	2	2	2	2	0	1	2	4	2	2	1	0	28	13%
Friday	2	0	1	0	0	3	0	4	2	1	1	1	1	1	3	2	3	2	3	2	2	1	0	1	36	17%
Saturday	0	0	0	0	1	1	0	3	1	2	0	3	1	1	2	2	1	1	1	2	2	2	1	2	29	14%
Hour Total	7	2	3	2	1	7	4	11	7	6	7	8	8	9	18	17	12	18	16	17	10	11	2	8	211	
	3%	1%	1%	1%	0%	3%	2%	5%	3%	3%	3%	4%	4%	4%	9%	8%	6%	9%	7%	8%	5%	5%	1%	4%		

Total calls during CSD Work Hours	67	31%
Total calls during Off time and weekends	144	68%
After Hours calls 22:00 to 06:00	32	15%
Total Weekend Calls	63	29%
Total Calls Monday thru Friday	148	70%

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
August 2016

DATE: September 22, 2016
TO: Board of Directors
VIA: Darrell Gentry, General Manager
FROM: Steven G. Tanaka, P.E.
SUBJECT: Monthly District Engineer's Report – August 2016

SUMMARY OF ACTIVE PROJECTS

1. Salt & Nutrient Management Plan
2. Water Well Quality/Radioactivity
3. Sewer System Management Plan (SSMP) Audit
4. Capital Improvements Planning
5. San Miguel Park/L Street Improvements (County)
6. 2015 CDBG Grant Cycle
7. 2016 CDBG Grant Cycle
8. CDBG – Fire Hydrant Replacements
9. Active Will Serves, Plan Checks and Inspections:
 - a. Butterfield Downtown Mixed Use
 - b. Mission Garden Estates - 60 Single Family Residential (SFR) Units
 - c. Nino (formerly Ritter) – Tract 2637, River Road
 - d. People's Self Help, Tract 2710
 - e. Arciero (formerly Stuntman) Tract 2750
 - f. Hasting Family Trust, Tract 2647
 - g. 972 K Street/Commercial
11. Inactive Will Serves
 - h. Wittstrom – 38 SFR Units (Will serve expired; Developer indicated desire to pursue new will serve, no update).
 - i. Paulo Pecora Laundromat and Retail, 1143 Mission Street

DISCUSSION:

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

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

2. **Water Well Quality/Radioactivity.** Re-testing of radioactivity levels in Wells 3 and 4 indicate compliance with primary drinking water standards, and State Division of Drinking Water (formerly California Department of Public Health (CDPH)) acknowledged keeping the wells in service. Although the re-testing yielded positive results in this regard, it is a reminder that radioactivity levels in both wells will continue to be a growing concern over the coming years. ***No change from prior report.***
3. **SSMP Update (2015) and Audit (2016).** District Engineer completed the bi-annual SSMP audit with staff in 2014, and the final audit report was transmitted to the General Manager. The audit has been on file at the District office. This audit is required every two years. The audit does not require adoption/certification by the Board, but must remain on file at the District's office. District staff is working on SSMP audit corrections/updates at this time. The 2016 audit is due in August 2016 (this month). The SSMP Update was due in August 2015. ***No change from prior report.***
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. Staff is pursuing a DAC grant for some of the expected costs.
5. **San Miguel Park/L Street Improvements.** The County and Wallace Group Design team submitted the final plans for the Project. This Project has now been combined into a single bid document set, with the San Miguel Park being an additive bid item. The Project will bid September 2016, and construction commencement is anticipated to start January 2017. Staff has been advised to plan to replace the water main in the area of the Park during this time, to avoid costs of street/pavement restoration. A fire hydrant relocation on L Street may still be required, but may not be able to be determined until after construction starts. The project will be bidding this month (September).
6. **2015 CDBG Grant Cycle.** Staff submitted one application (SLT well blending piping to tank) for possible grant funding consideration by the County, and addressed the Board of Supervisors at the 10/23/14 public hearing to express the District's needs for various infrastructure projects. County has indicated that this Project will be funded through CDBG grant funds. DE submitted a letter proposal to District staff a letter proposal in early December 2015 for professional services. Staff is in the process of acquiring services for a

biologist and archaeologist to address CEQA/NEPA requirements. District staff is reviewing other engineering proposals for possible selection to perform the Work. District staff also asked Wallace Group to update and resubmit their letter proposal, which was done in August 2016. **No change from prior report.**

7. **2016 CDBG Grant Cycle.** A needs workshop was conducted on 9/8/15 by the County Planning staff, to hear from various project proponents seeking CDBG grant funds during this cycle. General Manager attended this meeting. The District should consider submitting applications for additional CDBG funds for various water/sewer related improvement projects. District Staff and DE will discuss and identify potential projects to pursue grant funding. **No change from prior report.**
8. **CDBG – Fire Hydrant Replacements.** The project was awarded to Whitaker Construction. The physical work is complete, and District staff is in the process of closing out the Project. **No change from prior report.**
9. **Active Will Serves.** The following is a summary of the active “Will Serves” staff is currently reviewing, or Inspecting during Construction:
 - a) **Butterfield Downtown Mixed Use.** Butterfield submitted plans for a mixed use project on Mission Street. Staff conducted preliminary review of the plans, and met with Mr. Butterfield to discuss the project. Final plan check comments were issued in November 2009, and District Staff/District Engineer and Fire Chief signed and approved the plans at that time. Recent discussions with the Developer indicate the possibility that early phases of the Project may be moving forward in the near future. If so, District Staff will issue a new preliminary will-serve letter for the Development, and will conduct a re-review of the plans since nearly 3 years has elapsed since approval of the prior plans. **No change from prior report.**
 - b) **People's Self Help (Tract 2527, formerly Mission Garden Estates).** Plans have been approved, construction expected to begin Spring 2017. **No change from prior report.**
 - c) **Nino (formerly Ritter).** This Development Project, Tract 2637, is complete with all phases of infrastructure improvements. Phase 2 and 3 home construction is under way. **No change from prior report.**
 - d) **People's Self Help (Tract 2710).** Construction of water and sewer lines complete, tested and passed inspection. **No change from prior report.**
 - e) **Arciero (formerly Stuntman) Tract 2750.** See Utilities Supervisor report on the status of this Project. The final home is being constructed at this time, and is nearing overall project completion. **No change from prior report.**
 - f) **Hasting Family Trust, Tract 2647.** Development construction is complete, and individual lots are in progress of being sold. **No change from prior report.**
 - g) **972 K Street/Commercial.** Preliminary will serve was issued, DE and staff have reviewed and commented on first round of plans received.



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

MEETING SUMMARY NOTES

For Thursday, September 8, 2016 – 1:30 pm

- I. Called to Order at 1:35pm by Chair Dawes**
- II. Pledge of Allegiance lead by Director Buckman**
- III. Roll Call –** Director Buckman – Present
Director Dawes – Present

Others in Attendance: Laverne Buckman

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

General Manager introduced the written report submitted for Committee discussion. August monthly figures for revenues and expenditures are consistent with the preliminary, unadopted budget projections.

Chair Dawes began a detailed discussion of monthly cash report, specifically asking questions about receipts shown in Fund 10. GM stated that an overpayment refund was received from EDD and temporarily booked into Fund 10 until re-distributed according to where the funds were paid from and when.

There was also a payroll transfer in amount that needs to be adjusted to show proper distribution across all departments. As GM noted, the Black Mountain Cash report does include investments as well as cash but the beginning balances are not yet completely reconciled due to an ongoing reconciliation of FY 2015-16 Trial Balances in preparation of FY 2015-16 Audit work.

Committee Members questioned the Fund 20 claim detail describing landscaping expense. GM replied that this expense was associated with weed abatement work done during weed abatement season. Invoice description from contractor stated this wording.

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

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

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

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

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

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

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

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

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

Chair asked for public questions. There were none.

Committee members then began an extensive review of PG & E expenses for over an hour and a half including a call to customer service. At the end of this extensive review, Committee was

convinced that PG & E accounts were in order but requested GM to investigate further how best re-configure accounts and requested him to work with PG&E staff for resolution.

There were questions about laundry soap and rinse items purchased for Fire Department. Gm explained the District does fire uniform washing and drying using its own equipment. Also there was a question about the expense charged by CalPers for annual unfunded accrual assessment and survey done for statewide agencies.

Chair asked if there were public questions.

Laverne Buckman asked about the 46000 account labelling as interest when it is more than interest in subcategories. GM explained that we will need to modify the automatic populating feature in BMS program to change.

Chair Dawes stated that he is in favor of not doing extensive review of Statement of Revenue and Expenses until the final FY Budget figures are amended into the accounting module.

Committee next reviewed the Cantella investment management report on status of District accounts. GM commented that for the first year investment, the District is significantly ahead of prior account figures. It is important for Committee to note this fact and recognize our ability to build an appropriate portfolio account.

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

General Manager stated that this item had been referred back to Committee but had no further information to provide to Committee since there was no issue identified for staff to evaluate or provide new information.

Chair Dawes stated that he had requested this item be referred back in order to further examine the reasons and affordability of these services.

GM stated that while there is no written options available in the report to Committee, he could provide the Committee with a verbal description of how to pay for these services and urged the importance of cleaning and maintaining facilities.

The option outlined included support by the Board surrendering half of its stipend pay for this fiscal year to support the \$3,000 or less costs. The second option was to split the costs between individual funds. The third option was to simply retain the prior decision to execute the agreement for services. A fourth option was offered, but not as a prime option, by GM agreeing to pay for the services out of his own pocket because he believed in the seriousness of cleaning and maintaining the facilities that everyone used for work and meetings.

Committee briefly discussed the situation. Director Buckman offered to surrender all of his remaining fiscal year Board stipend, an estimated \$1,000 in order to offset some of the janitorial costs. Chair Dawes noted the generous donation by Director and noted that Fire and Administration should pay for the balance of the costs, approximately \$875 each.

Committee Members reaffirmed its prior decision to execute an agreement for janitorial services as previously done including use of Director Buckman's stipend pay and splitting the remaining costs between Fire and Administration Departments.

3. Discuss and recommend approval to Board to authorize an appropriation from Water Capital Reserves for purchase and installation of a booster pump for non-potable water at Well 3.

Utility Supervisor Dodds gave a short presentation of staff's written report on this request seeking funds for the purchase of a booster pump unit for Well #3 at a cost not-to-exceed \$7,000 using Water Capital Reserve funds.

Chair Dawes asked a series of questions about use of 2 pumps, lower in costs, instead of the requested pump. Committee discussed the value and cost of purchasing 2 pumps versus the requested 3-phase Gould pump.

Committee concluded its discussion and deliberations. Chair asked if there was anyone wishing to speak on this item. GM noted that if the Committee approves a lower expense than Board approval is not required per District Purchasing Policy, less than \$5,000.

There was no request to speak.

Chair made a motion to approve \$3,500 total cost for purchasing 2 pumps noting that these were also 3-phase units, seconded by Director Buckman. A voice vote was unanimous.

4. Review and recommend approval to the Board for the purchase of a Kubota U35 excavator from C&N Tractor at a Cost not to exceed \$53,000.

Utility Supervisor Dodds gave a brief report and recommendation seeking approval of purchase of a mini-excavator for Utility Department at a cost not-to-exceed \$53,000 using Water Capital Reserve funds. He gave a short presentation of written staff report that detailed the background and purpose of this purchase. The item was referred to Committee for evaluation and fast tracked so that the upcoming water line replacement required for park area improvements can be done without negatively affecting that project.

Chair asked if there was anyone wishing to speak on this item.

There was no request to speak.

After brief discussion, Director Buckman made a motion to recommend that the Board approve the purchase of a mini-excavator at a not-to-exceed cost of \$53,000 and if possible or qualified, use a vendor financing option for a 60 month period, Seconded by Chair Dawes. A voice vote was unanimous.

5. Discuss and recommend approval of the FY 2016-17 O & M Budget revisions and recommend appropriation of Capital Reserves for budget offsets to the Board.

GM gave a short presentation of written staff report and made recommendations to Committee for discussions.

The FY O & M Budget has deficits which must be addressed by Committee in order to move forward in finalizing changes to FY budget and bringing back to Board. The remaining option is to use an appropriation of Capital Reserves for offsets to operating department fund accounts.

Chair Dawes noted that the CDBG reimbursement revenue in Fund 20 should be identified as reserved for repayment to Fire Capital Reserves which is where the project funding came from. Committee agree to identify that purpose in the budget notes.

Laverne Buckman asked why the revenue budget does not also include a line item that shows the transfer in of capital reserve amounts in each fund account.

Committee asked questions about the number of new connections since the first of the year. Utility Account Clerk/Operations Coordinator provided information that 50 new connections have occurred since first of the year. Based these numbers, Committee asked GM to recalculate various revenue figures for sales and incomes and revise budget numbers as needed.

Committee noted adjustments to be made in Expense budget and Fund Accounts and asked GM to recalculate the salaries and wages with associated payroll expenses based on 32 hours for part time employees to be hired. There were added adjustments in Fund 40 for Accounts 340, 351, 381 383, 420 as recorded by GM notes. In Fund 50, there were adjustments to Accounts 351, 386, 605 as recorded by GM notes.

Chair asked GM if he could make these adjustments and have them ready to discuss on Monday afternoon. GM replied yes and agreed to meet for review and discussion. Discussion about using this agenda item as a standard discussion for near term in order to monitor and track.

VI. COMMITTEE COMMENTS

Chair noted that the Post Office trash receptacle needed to be replaced and asked staff to investigate. There were no additional comments by Committee Members.

Chair Dawes adjourned the Committee at 5:25 pm.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
August 26, 2016 SPECIAL MEETING MINUTES

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

- I. Meeting Called to Order by President Green—12:02 pm
- II. Pledge of Allegiance: lead by Director Kalvans
- III. Roll Call: Directors Present: Buckman, Green and Kalvans. Absent: Dawes and Reuck

District Staff in attendance: General Manager Gentry, District General Counsels Schweikert and Seikaly, Utility Supervisor Dodds (in open session only)
- IV. Adoption of Special Meeting Agendas: Motion by Director Kalvans to adopt Special Meeting Agendas as presented. Seconded by Director Buckman. Motion was approved by vote of 3 AYES, 2 ABSENT and 0 NOES.

Directors Dawes arrived—12:04pm

- V. Public Comment and Communications: None
- VI. President Green announced that meeting was adjourning to Closed Session at 12:05 pm to consider:
 - A. **1. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**
Pursuant to Government Code Section 54956.7 (2) (d) (2 cases)
 - 2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Pursuant to Government Code Section 54957(b) (1):
Title: General Manager
 - B. **RECONVENE TO OPEN SESSION**
President Green reconvened meeting to open session at 1:04 pm.
 - C. **REPORT OUT OF CLOSED SESSION**

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

President Green called Regular Board Meeting to Open Session order at 1:05 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 a verbal report given by General Manager about monthly meeting of the Advisory Council activities. This month, the Council was receiving an update by County Planning on the Community Plan DEIR.
5. Camp Roberts—Army National Guard—There was no report given.
6. General Manager’s Report
General Manager Gentry reported that the County is proceeding with setting up a GSA and has established a technical group of eligible agencies/districts personnel, such as SMCSO. There is a great deal of uncertainty about how to proceed, what are the costs, who is willing to participate and what does it mean to individual agencies and districts. Also there are new water districts being formed for Shandon and Estrella areas that are being included with this working group. GM advised that ongoing updates will be provided to the Board but District Board will be asked at a future meeting to consider separate action in order to maintain local management of SMCSO water supply via local control.

GM also advised that the County has released a Draft EIR for the San Miguel Community Plan. District will be providing written comments for the Draft EIR as it may affect District services. There were no other items reported.
7. District General Counsel Schweikert stated that there was nothing to report.

Director Reuck arrived late—1:21 PM.

8. Utility Supervisor Dodds stated that a written report of monthly activities and projects is included with Board packet. There were no Board questions about the submitted report.
9. Fire Chief Roberson stated that a written report of monthly activities and hours are included in Board packet. Director Green asked questions about the hours listed in report under Personnel section and asked if the Chief could provide a further breakdown of emergency, non-emergency and drill times. Chief indicated that he will provide a more detailed breakdown in future reports. There were no Board questions about the submitted report.
10. District Engineer Report by Steve Tanaka is attached. If the Board has any question then GM would provide follow-up responses. There were no questions.
11. Finance/Budget Committee Chair Dawes reported that Committee met in August and has provided a written report from meeting in this Board packet. He asked if there were any questions. Chair Dawes did indicate that F & B Committee was asked to reconsider the recent janitorial services at its next meeting before proceeding with an agreement. There were no further questions.
12. Organization/Personnel Committee Chair Green stated that the Committee's scheduled meeting was cancelled due to death in family of Director Kalvans. Next meeting is scheduled for September. There were no questions.
13. Equipment & Facilities Committee Chair Kalvans reported that there was no August meeting scheduled due to death of a family member. Chair Kalvans asked Director Reuck to confer with him after meeting to set a September date. There were no questions.
14. Water Resources Advisory Committee Representative Director Kalvans stated that there was nothing to report.

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 Kalvans asked if F & B Committee was supporting the financial report in the Board's packet. Chair Dawes state that they were in support as presented.

Director Kalvans made a motion to approve the Consent Calendar Items, 15-16, as presented. Seconded by Director Dawes. Motion was approved by 5-0 voice vote.

XI. BOARD ACTION ITEMS:

President Green asked if there were any items to be pulled out of order. Director Dawes requested that Item 19 be pulled out of order to allow the Fire Chief to leave early due to duty

requirement. He made a motion to pull this Item out of order and make it #17, first action item, seconded by Director Kalvans. Motion was approved by a unanimous voice vote of Directors present.

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

President Green introduced Item #19, as pulled out of order, and asked for staff's presentation of written report. GM introduced the topic and provided staff recommendation. Fire Chief Roberson was asked to provide details of the written report in Board's packet. Chief stated that he had spoken with an electrician about what it would take to reactivate the siren system at the Old Fire Station for monthly alert signalization. Chief said that electrician advised that an initial estimate for re-activating the siren could be a few thousand dollars as described in the submitted report. He also stated that this cost does not include installation expense and is not included in the FY budget. If the Board decides to go forward, then an appropriation from reserves would be required.

Assistant Fire Chief Dodds expanded on the discussion by pointing out that the number of 911 calls to emergency dispatch could likely increase because people would not recognize or realize that the system was an alert notice. District would also have to include the Office of Emergency Services in prior notice as well as work with them in advance of re-activation and operation of the siren.

President Green asked if the Directors had any questions for staff or wanted to make a motion. Director Buckman stated he would like to know what Director Green wanted to do since he asked for this discussion. Director Green replied by saying he did not believe the District could afford to do this reactivation this year. Director Green also asked Fire Chief who would be in charge of making system work, if Board decides to do so. Chief stated that one of the Captains, a firefighter and Assistant Fire Chief as administrator.

President Green asked if there was anyone wishing to speak to Board about this item. There were no request to speak and no comments given.

President Green asked if there was a motion to be made, if not, then he would announce the next agenda item. There was no motion made.

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

President Green asked staff to introduce this item.

General Manager introduced the item for discussion and asked Utility Supervisor Dodds to make the presentation of request and give staff's recommendation. Utility Supervisor Dodds stated that the submitted written report details the request, staff recommendation to approve and

reasons why. He spoke about the pending park improvements to be made by the County Public Works crew and the conflicts with District water and sewer systems and facilities on K Street between 12th and 13th, and a relocation of 1 fire hydrant on L Street. County would begin its project work in November of this year. District facilities should be replaced and relocated prior to their beginning construction work in order to avoid extra costs of doing the work later.

He also described briefly the staff level work done between County and District which has resulted in lowering costs by reducing the general construction work to be done by County. Also indicated that these discussions have begun early and are being done very differently from past discussions with County about their public works projects in District. He asked if there were any Board questions.

Director Dawes asked about past excavator rental costs that may not have been included in the written report. Utility Supervisor Dodds spoke about the number of times that he could recall when an excavator had been rented and described the efforts that had to be made in each circumstance, i.e. travelling to pick up the equipment, not being able to rent a unit at all, and the amount of time waiting for a delivery, by the vendor, of the equipment. He also described past Board discussions about purchasing an excavator unit which never seemed to make it successfully.

Director Buckman commented that he is in favor of buying an excavator but wanted to know if staff had looked a used one versus a new one. Utility Supervisor Dodds replied that we had but determined that a used one, which is generally less money, could be an ongoing maintenance costs quite easily. Also we won't know "what problems or real conditions we were inheriting when buying such a used unit. Director Buckman also asked if we had checked to see if we could get the use of one of the County's excavators for the pending project. Mr. Dodds replied that he had not called or checked because in the past, the County had indicated they do not lend out equipment. Director Kalvans stated that it was about time the District purchased it's own excavator.

President Green asked if there were any public requests to speak or comment about this item.

Laverne Buckman stated that she believed that it is a good idea to buy an excavator, instead continuing to rent this piece of equipment.

Joe Parent asked if the District has a trailer to haul the unit around. Staff replied that the District does own a trailer that can be used.

There were no further public questions or comments.

President Green asked if there was a motion by the Board. Director Dawes made a motion to approve Resolution No 2016-29 authorizing an appropriation of \$20,000 from Water Capital Reserves to fund this construction project, Seconded by Director Kalvans. Roll call vote was taken. Motion was approved by vote of 5 AYES and 0 Noes.

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

President Green asked staff to introduce this item.

General Manager introduced this agenda item and gave brief statement regarding staff's recommendation for the request to approve Change Order #1 to install a backup float system in wet well at Machado WWTP. GM asked Utility Supervisor to provide added background information for Board's discussion.

Utility Supervisor Dodds provided a brief background information statement regarding the need for Change Order request. He indicated that the written report in Board's packet is detailed and asked if the Board had any questions.

Director Dawes asked if the condition of telemetry was known or not. Utility Supervisor replied that the condition was not known and was not anticipated to be an issue with the SCADA installation. He spoke briefly about the purpose of the backup system floats and importance.

There were no further questions.

President Green asked if there was anyone in the audience wishing to speak on this item.

Laverne Buckman asked if the Board is aware of any other things not working at the WWTP. Utility Supervisor replied that there are no anticipated issues to resolve at the facility.

Joe Parent commented that it is apparent that the new SCADA installation is working out the "bugs" operationally and finding these unanticipated issues is not uncommon in his experience.

There were no further questions or comments.

President Green asked each Board member to make comments or statements, if they wanted. All Directors commented that they were in support of doing the Change Order for the operational reasons stated in the report.

President Green called for a motion. Director Reuck made a motion to approve Change Order #1 as presented and recommended by staff, seconded by Director Dawes. Motion was approved by roll call vote of 5 AYES, 0 NOES.

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

President Green asked staff to introduce this item.

General Manager introduced this item for Board discussion and gave a brief statement of staff recommendation to accept the FY 2014-15 Audit Report. GM also asked Mr. Crosby,

Independent Auditor to present the audit to the Board and indicated that a written report and copy of the Audit report was a part of the Board's packet.

Mr. Crosby gave a brief background of his findings but in summary, he was pleased to report to the Board that the ending balance in his report was same as the District's accounting ledgers. He also stated that there is no qualified findings for the Final Audit and asked if there were any questions by the Board.

Director Buckman stated that last time Auditor did an audit for District there was a lot more details and findings, why were there no such questions or comments this time. Mr. Crosby stated that the previous auditor prepared a management letter that was consistent with a federal or state agency audit. His opinion is that the District does not need such a detailed management letter for an unqualified statement regarding the FY 2014-15 Audit. He indicated that the GM and staff will have to complete an internal control questionnaire that he will need for his side of the audit process. He also spoke about his working here all day on Wednesday. He restated that FY 2014-15 ledger balances, his audit and District books agree which is important to finalizing this audit.

President Green asked if there were any other Board questions. There were no further questions.

President Green asked if there was anyone wishing to speak on this item.

Laverne Buckman stated her disappointment about not having a more comprehensive management letter that would point to or point out any internal control issues to solve or circumstances that are not addressed. She encouraged the Board to get those answers before accepting the audit report.

There were no further requests to speak or public comments.

President Green asked if the Board had any further questions or wished to make comments.

Director Kalvans stated that he wants to see a more detailed management letter addressing any internal control issues seen by the Auditor during this process. This detailed letter should be reviewed and understood before the Board accepts the FY Audit.

Directors Buckman and Dawes echoed these remarks. Director Green stated his preference to have the opportunity to review any management letter details, like the previous auditor had done for the District. Director Dawes asked Mr. Crosby if the interfund transfers were normal or exceptions. Mr. Crosby stated that the interfund transfers are a normal part of operations. There was nothing unusual about them since they were appropriately documented.

President Green stated his preference to continue this agenda item to allow Mr. Crosby to prepare and submit an expanded management letter, and to work with GM on getting this done.

Other Directors indicated their desire to review an expanded management letter prior to accepting the final audit report as well.

Director Dawes made a motion to continue this item until the regular September Board meeting so that Mr. Crosby can make amendments to his management letter addressing questions and comments made this evening, seconded by President Green. A voice vote on motion was taken. Vote was 5 AYES and 0 NOES to continue until the next Regular Board meeting in September.

President Green introduced the next agenda item.

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

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

President Green made a motion to continue this item until the regular Board meeting but consider scheduling a special meeting if possible, seconded by Director Reuck. A voice vote on motion was taken. Motion was approved by 5 AYES, 0 Noes vote.

President Green introduced the next agenda item.

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

General Manager and Director Dawes, as F & B Committee Chair introduced item which included recommended action to approve **Resolution No. 2016-22** adopting the FY 2016-17 District O & M Budget and approving for planning purposes only the FY 2017-18 O & M Budget.

Director Dawes spoke about the changes that had been made to revenue and expense line items but there was still a structural deficit to key fund accounts that can only be resolved by use of reserves. He pointed out that what is being discovered is the apparent need to begin a cost of service or rate study done. He commented that our rates are either the lowest or nearly the lowest in the area. Our costs are shown that providing the services is unsupported by current rates. He also discussed the question of whether or not the Board wants more “trimming” or ?. Board indicated trim if needed but present a realistic budget, no matter how “horrible” it may be.

He also reinforced GM prior comments about the driver of extraordinary legal expenses that are occurring, especially the unpredictability of the Steinbeck case ending real soon.

There was a brief discussion about where adjustments had been made but there was a need to do a little more. Director Dawes commented that the Board might want to refer this item back to F & B or assign himself to work with GM in resolving before Board consider adoption. He indicated that his work schedule and personal matters caused a conflict that prevented an opportunity to “sit down” with GM in Q & A session.

Additional discussion was made about better proofreading this document. President Green stated his preference for referring this item to Director Dawes and GM to resolve and get it done before getting it back to the Board.

Other Directors gave similar comments. Director Dawes stated that Board should give direction to staff about preparing an RFP for a rate study as soon as possible.

President Green asked if there was anyone wishing to speak or comment on this item.

Laverne Buckman stated her support for referring this item to Director and GM to work out.

There were no further public comments or requests.

President Green stated his preference to refer this item to Director Dawes and GM to finalize before next meeting. He made a motion to do this referral, seconded by Director Dawes. A roll call vote was taken. Motion was approved by 5 AYES, 0 NOES.

XII. BOARD COMMENT:

President Green asked if there were any Board comments. Director Dawes stated that he is available for F & B Committee meeting on September 8th. Director Buckman agreed to that date for next F & B Committee. GM was so directed.

Director Kalvans asked Director Reuck about his availability for a E & F Committee. After a short discussion, it was decided to meet and confer with GM after Board meeting was concluded. Director Kalvans also asked about having an agenda item to discuss formation of a GSA for October or earlier, if possible. After the Board meeting, it was agreed to meet on September 14th at noon. President Green asked Director Kalvans about his availability on September 8th, pm after the F & B Committee meeting for O & P Committee meeting. Both agreed to date and time. President Green requested that an item to include is a discussion/review of property identification and policy/practices used by District. GM was so directed.

President Green asked the Board to comment on the need for separate Board sessions for completing action on the FY Budget and the Audit. Board discussed and agreed to meet on September 15th at 6pm with closed session for GM performance evaluation with Personnel Policy and Drug & Alcohol Policy being the open session agenda items. Board also agreed to use the regular meeting date of September 22nd for discussion of FY Budget and Audit Report with closed as needed for legal cases or other

MEETING WAS ADJOURNED AT 8:59 pm

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San Miguel Community Services District Board of Directors

Staff Report

September 22, 2016

AGENDA ITEM: X 16

SUBJECT: August 2016 – Monthly Financial Reports

STAFF RECOMMENDATION:

Review and Discuss August 2016 YTD/Monthly Financial Reports & Cash Report with Capital Projects Summary Report. **Action Requested.**

BACKGROUND:

August 2016 Monthly and YTD financial reports show that District total revenues and expenditures are consistent with the preliminary, unadopted budget estimates. The Statements of Revenue and Expense reports are attached for Committee discussion and review. Treasurer's Cash Report and Investment Report with Capital Project Summary of Expenses as of August 31, 2016 are also attached. In August 2016, the Board Authorized Capital Reserve appropriations of \$20,000 for water line replacement project on K and L Streets.

Committee members should review the attached monthly financial reports and forward a recommendation for Board action using any of the following decision options:

1. Approve as presented,
2. Conditionally Approval with changes or amendments,
3. Reject, or
4. Request additional information prior to recommendation to Board.

PREPARED BY:

Darrell W. Gentry

General Manager

Attachments:

- | | |
|-------------|------------------------------------------------------------|
| Item V. 1 a | Report Cash & Investment Report as of August 31, 2016 |
| Item V. 1 b | Claims Detail Report for August 2016 |
| Item V. 1.c | Statements of Revenues and Expenses—Budget vs. Actual |
| Item V. 1 d | Cantella Investment Report for period ending July 31, 2016 |

Funds 10- 60

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10 ADMINISTRATION DEPARTMENT						
10150 Cash in SLO County	-11.56	0.00	0.00	0.00	0.00	-11.56
10200 HOB - General	-667,153.77	1,127.20	0.00	0.00	96,478.91	-762,505.48
10250 HOB - Payroll	407,617.56	0.00	36,300.00	0.00	0.00	443,917.56
10260 Vehicle Replacement	0.01	0.00	0.00	0.00	0.00	0.01
10350 HOB - Capital Reserve Acct.	44,268.32	0.00	0.00	0.00	0.00	44,268.32
10400 HOB - USDA Reserve	-41,045.93	0.00	41,000.00	0.00	0.00	-45.93
10450 LAIF Investment	-136,825.26	0.00	0.00	0.00	0.00	-136,825.26
10460 Cantella & Co. Investment Acct.	138,093.97	0.00	0.00	0.00	0.00	138,093.97
Total Fund	-255,056.66	1,127.20	77,300.00		96,478.91	-273,108.37
20 FIRE PROTECTION DEPARTMENT						
10150 Cash in SLO County	2,697.82	0.00	0.00	0.00	0.00	2,697.82
10200 HOB - General	358,977.88	5,424.12	0.00	0.00	12,933.96	351,468.04
10250 HOB - Payroll	-83,462.51	21.34	0.00	0.00	8,111.50	-91,552.67
10260 Vehicle Replacement	125.00	0.00	0.00	0.00	0.00	125.00
10350 HOB - Capital Reserve Acct.	133,681.59	0.00	0.00	0.00	0.00	133,681.59
Total Fund	412,019.78	5,445.46			21,045.46	396,419.78
30 LIGHTING DEPARTMENT						
10150 Cash in SLO County	751.17	0.00	0.00	0.00	0.00	751.17
10200 HOB - General	257,907.93	0.00	0.00	0.00	1,618.36	256,289.57
10250 HOB - Payroll	-20,314.95	21.34	0.00	0.00	484.93	-20,778.54
10260 Vehicle Replacement	125.00	0.00	0.00	0.00	0.00	125.00
10350 HOB - Capital Reserve Acct.	100,797.98	0.00	0.00	0.00	0.00	100,797.98
Total Fund	339,267.13	21.34			2,103.29	337,185.18
40 WASTEWATER/SANITARY DEPARTMENT						
10150 Cash in SLO County	6,046.75	0.00	0.00	0.00	0.00	6,046.75
10200 HOB - General	601,152.67	29,292.66	1,342.01	247.70	14,762.81	616,776.83
10250 HOB - Payroll	-219,390.19	85.36	0.00	0.00	12,982.46	-232,287.29
10260 Vehicle Replacement	125.00	0.00	0.00	0.00	0.00	125.00
10350 HOB - Capital Reserve Acct.	179,085.24	0.00	0.00	0.00	0.00	179,085.24
Total Fund	567,019.47	29,378.02	1,342.01	247.70	27,745.27	569,746.53
50 WATER DEPARTMENT						
10200 HOB - General	451,902.93	40,994.65	0.00	301.87	17,821.88	474,773.83
10250 HOB - Payroll	-126,003.14	85.37	0.00	0.00	14,560.19	-140,477.96
10260 Vehicle Replacement	125.00	0.00	0.00	0.00	0.00	125.00
10340 HOB - Water Projects 6598	23,549.88	0.00	0.00	0.00	0.00	23,549.88
10350 HOB - Capital Reserve Acct.	151,710.67	0.00	0.00	0.00	0.00	151,710.67
10400 HOB - USDA Reserve	67,121.77	0.00	0.00	0.00	0.00	67,121.77
10450 LAIF Investment	136,825.26	0.00	0.00	0.00	0.00	136,825.26
Total Fund	705,232.37	41,080.02		301.87	32,382.07	713,628.45
60 SOLID WASTE DEPARTMENT						
10200 HOB - General	21,785.19	2,646.70	0.00	0.00	0.00	24,431.89
Totals	1,790,267.28	79,698.74	78,642.01	549.57	179,755.00	1,768,303.46

*** Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.

Fund	Department Name (Account)	Vendor #/Name	Description	Amount
10	ADMINISTRATION DEPARTMENT 61000	Administration 406	KALVANS, ANTHONY	Mileage reimbursemen 79.92
10	ADMINISTRATION DEPARTMENT 61000	Administration 126	GREEN, JOHN	July 2016 Board Mtg 100.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 441	REUCK, LARRY	July 2016 Stipend 100.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 39	BUCKMAN, GIB	July 2016 Board Mtg 100.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 453	DAWES, TRAVIS	July 2016 Board Mtg 100.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 406	KALVANS, ANTHONY	July 2016 Board Mtg 100.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 33	BLACK MOUNTAIN	Annual Maintenance 4,331.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 521	CHAPARRAL BUSINESS	Samsung SL-X4250LX C 4,298.93
10	ADMINISTRATION DEPARTMENT 61000	Administration 301	US BANK	Amazon/water filtrat 105.99
10	ADMINISTRATION DEPARTMENT 61000	Administration 301	US BANK	Jungle Disk/Server b 24.22
10	ADMINISTRATION DEPARTMENT 61000	Administration 308	FRONTIER COMMUNICATIONS	SCADA 68.97
10	ADMINISTRATION DEPARTMENT 61000	Administration 524	APPLIED TELECOM	repair multi-line ph 580.10
10	ADMINISTRATION DEPARTMENT 61000	Administration 510	LOCAL IT EXPERTS	IT Services 3,560.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 521	CHAPARRAL BUSINESS	Maint Contract #6913 57.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 511	VERIZON	Laptop / 805-423-759 40.08
10	ADMINISTRATION DEPARTMENT 61000	Administration 352	STAPLES CREDIT PLAN	Office Supplies - Ju 445.28
10	ADMINISTRATION DEPARTMENT 61000	Administration 529	DELL BUSINESS CREDIT	PowerEdge R330 Serve 4,767.64
10	ADMINISTRATION DEPARTMENT 61000	Administration 499	NORCAST TELECOM NETWORKS	Email, Domain Name H 34.10
10	ADMINISTRATION DEPARTMENT 61000	Administration 308	FRONTIER COMMUNICATIONS	SCADA (phone) 54.55
10	ADMINISTRATION DEPARTMENT 61000	Administration 290	TRACEY, DAVID	Mthly Cell Phone Rei 35.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 226	ROBERSON, ROB	Mthly Cell Phone Rei 35.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 328	PARENT, TAMARA	Mthly Cell Phone Rei 35.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 93	DODDS, KELLY	Mthly Cell Phone Rei 35.00
10	ADMINISTRATION DEPARTMENT 61000	Administration 301	US BANK	Jungle Disk/Server B 24.28
10	ADMINISTRATION DEPARTMENT 61000	Administration 301	US BANK	Receipt Paper 66.85
Total for Fund:				19,178.91
20	FIRE PROTECTION 62000	Fire 482	CHEVRON AND TEXACO	Fire Chief Truck #86 133.25
20	FIRE PROTECTION 62000	Fire 482	CHEVRON AND TEXACO	Credit Risk Assmnt/T 11.02
20	FIRE PROTECTION 62000	Fire 482	CHEVRON AND TEXACO	Ford F-150 103.84
20	FIRE PROTECTION 62000	Fire 209	PG&E	Old Fire Station / 1 21.55
20	FIRE PROTECTION 62000	Fire 209	PG&E	Landscape/Streetligh 191.89
20	FIRE PROTECTION 62000	Fire 209	PG&E	New Fire Station 115 40.41
20	FIRE PROTECTION 62000	Fire 492	TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L 12.50
20	FIRE PROTECTION 62000	Fire 201	PASO ROBLES FORD	Eq #8630, Brakes 1,012.87
20	FIRE PROTECTION 62000	Fire 201	PASO ROBLES FORD	Eq #8668, routine se 141.43
20	FIRE PROTECTION 62000	Fire 301	US BANK	The Fire Store/turn- 312.97
20	FIRE PROTECTION 62000	Fire 301	US BANK	Smart & Final/utensi 73.68
20	FIRE PROTECTION 62000	Fire 301	US BANK	O'Reilly/wire crimpe 76.59
20	FIRE PROTECTION 62000	Fire 301	US BANK	Home Depot/Cyclone 283.32
20	FIRE PROTECTION 62000	Fire 301	US BANK	Lowe's/lavender 17.92
20	FIRE PROTECTION 62000	Fire 301	US BANK	Lowe's/washing mach. 17.98
20	FIRE PROTECTION 62000	Fire 301	US BANK	JJS Tech/replacement 544.11
20	FIRE PROTECTION 62000	Fire 301	US BANK	Amazon/ice machine c 29.15
20	FIRE PROTECTION 62000	Fire 301	US BANK	Amazon/adapter cable 16.96
20	FIRE PROTECTION 62000	Fire 523	A&J REFRIGERATION	Ice Machine Repair 288.00
20	FIRE PROTECTION 62000	Fire 410	STATE FIRE TRAINING	Fire Apparatus Drive 65.00
20	FIRE PROTECTION 62000	Fire 410	STATE FIRE TRAINING	Fire Fighter II Cert 40.00
20	FIRE PROTECTION 62000	Fire 410	STATE FIRE TRAINING	Fire Fighter II Cert 40.00
20	FIRE PROTECTION 62000	Fire 440	SAN LUIS OBISPO COUNTY	Fire Dispatch Servic 8,081.92
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	482 CHEVRON AND TEXACO	Fire Chief Truck #86	59.00
20	FIRE PROTECTION	62000 Fire	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	63.72
20	FIRE PROTECTION	62000 Fire	482 CHEVRON AND TEXACO	Ford F-150	26.22
20	FIRE PROTECTION	62000 Fire	410 STATE FIRE TRAINING	Fire Fighter I Certi	40.00
20	FIRE PROTECTION	62000 Fire	209 PG&E	Old Fire Station / 1	20.27
20	FIRE PROTECTION	62000 Fire	209 PG&E	Landscape/Streetligh	192.57
20	FIRE PROTECTION	62000 Fire	209 PG&E	New Fire Station 115	9.86
20	FIRE PROTECTION	62000 Fire	54 CALPERS	Annual Unfunded Accr	59.10
20	FIRE PROTECTION	62000 Fire	416 CALPERS	GASB-68 Reports & Sc	130.00
20	FIRE PROTECTION	62000 Fire	301 US BANK	Safety Industries -	134.75
20	FIRE PROTECTION	62000 Fire	301 US BANK	Borjon Auto Center/8	271.13
20	FIRE PROTECTION	62000 Fire	301 US BANK	Channing Bete/CPR Tr	284.16
20	FIRE PROTECTION	62000 Fire	301 US BANK	EMSP - Training Mate	200.00
20	FIRE PROTECTION	62000 Fire	301 US BANK	Anthony's Tire/8600	25.92
Total for Fund:				13,123.06	
30	LIGHTING DEPARTMENT	63000 Lighting	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
30	LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	12th & K Street	11.03
30	LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Tract 2605	41.50
30	LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	Mission Heights	193.63
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	51.82
30	LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	234.84
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	54.35
30	LIGHTING DEPARTMENT	63000 Lighting	208 PG&E	9898 River Rd. - 856	24.34
30	LIGHTING DEPARTMENT	63000 Lighting	485 PG&E CFM/PPC DEPARTMENT	Rotate streetlight 9	500.00
30	LIGHTING DEPARTMENT	63000 Lighting	54 CALPERS	Annual Unfunded Accr	59.10
30	LIGHTING DEPARTMENT	63000 Lighting	416 CALPERS	GASB-68 Reports & Sc	130.00
Total for Fund:				1,807.46	
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Utility Truck #8632	193.18
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	11.02
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	103.84
40	WASTEWATER/SANITARY	64000 Sanitary	93 DODDS, KELLY	17.5 miles x .54	9.45
40	WASTEWATER/SANITARY	64000 Sanitary	209 PG&E	N St / WWTP	5,966.90
40	WASTEWATER/SANITARY	64000 Sanitary	175 MIKE ROACH ELECTRIC	Electrician call out	227.95
40	WASTEWATER/SANITARY	64000 Sanitary	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
40	WASTEWATER/SANITARY	64000 Sanitary	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.74
40	WASTEWATER/SANITARY	64000 Sanitary	206 PERRY'S ELECTRIC	Repair 3HP GE Motor	300.00
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Lowe's/hot shot,roll	24.16
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Home Depot/Cyclone 1	214.47
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Amazon/backflow repa	28.55
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Lowe's/manure fork	44.56
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	Burt Ind/rope sling,	97.45
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	JJS Tech/replacement	90.70
40	WASTEWATER/SANITARY	64000 Sanitary	327 VALLI INFORMATION SYSTEMS	Web Posting, Online	44.46
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Metals, Total-Na	25.00
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Wet Chemistry-S04,TD	56.00
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Metals, Total-Na	25.00

Fund	Department Name (Account)	Vendor #/Name	Description	Amount	
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Wet Chemistry-S04,TD	56.00
40	WASTEWATER/SANITARY	64000 Sanitary	522 NORTH COUNTY BACKFLOW	Inspect etest backfl	192.50
40	WASTEWATER/SANITARY	64000 Sanitary	313 WALLACE GROUP	WWTP Cost breakdown	91.00
40	WASTEWATER/SANITARY	64000 Sanitary	93 DODDS, KELLY	30 miles x .54	16.20
40	WASTEWATER/SANITARY	64000 Sanitary	525 KOEGELENBERG, MARI &	1884 San Buenaventur	18.59
40	WASTEWATER/SANITARY	64000 Sanitary	289 TOTALFUNDS BY HASLER	Postage	225.00
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Utility Truck #8632	225.03
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	63.72
40	WASTEWATER/SANITARY	64000 Sanitary	482 CHEVRON AND TEXACO	Ford F-150	26.22
40	WASTEWATER/SANITARY	64000 Sanitary	209 PG&E	N St / WWTP	5,591.71
40	WASTEWATER/SANITARY	64000 Sanitary	109 FERGUSON ENTERPRISES	SB 1249 Lid only, ma	105.25
40	WASTEWATER/SANITARY	64000 Sanitary	147 JB DEWAR	5 Gal Chev GST Oil	93.31
40	WASTEWATER/SANITARY	64000 Sanitary	125 GREAT WESTERN ALARM	Answering Service -	36.85
40	WASTEWATER/SANITARY	64000 Sanitary	54 CALPERS	Annual Unfunded Accr	236.40
40	WASTEWATER/SANITARY	64000 Sanitary	416 CALPERS	GASB-68 Reports & Sc	520.00
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Metals, Total-B,Na	39.00
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Wet Chemistry	127.00
40	WASTEWATER/SANITARY	64000 Sanitary	112 FGL - ENVIRONMENTAL	Sampling Pickup	25.00
40	WASTEWATER/SANITARY	64000 Sanitary	301 US BANK	CA Special Dist Conf	307.50
Total for Fund:				15,519.21	
50	WATER DEPARTMENT	40440 CDBG Grant	334 ALTHOUSE AND MEADE, INC.	SLT Blending Line	355.00
50	WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Utility Truck #8632	193.17
50	WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	11.02
50	WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Ford F-150	103.84
50	WATER DEPARTMENT	65000 Water	93 DODDS, KELLY	17.5 miles x .54	9.45
50	WATER DEPARTMENT	65000 Water	209 PG&E	Water Works #1 / Wel	1,051.74
50	WATER DEPARTMENT	65000 Water	209 PG&E	Bonita Pl & 16th / W	2,492.40
50	WATER DEPARTMENT	65000 Water	209 PG&E	14th St. & K St.	61.28
50	WATER DEPARTMENT	65000 Water	209 PG&E	SLT Well Drink Water	72.59
50	WATER DEPARTMENT	65000 Water	209 PG&E	Mission Heights Boos	10.51
50	WATER DEPARTMENT	65000 Water	209 PG&E	2HP Booster Station	10.51
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	492 TIMECLOCK PLUS by DATA	TimeClock Plus/Mo. L	12.50
50	WATER DEPARTMENT	65000 Water	238 SAN MIGUEL GARBAGE	WWTP Monthly trash d	47.73
50	WATER DEPARTMENT	65000 Water	301 US BANK	Burt Ind/paint	376.60
50	WATER DEPARTMENT	65000 Water	301 US BANK	Lowe's/hot shot,roll	24.16
50	WATER DEPARTMENT	65000 Water	301 US BANK	Home Depot/Clyclone	214.46
50	WATER DEPARTMENT	65000 Water	301 US BANK	Lowe's/paint,foam	66.77
50	WATER DEPARTMENT	65000 Water	301 US BANK	JJS Tech/replacement	90.70
50	WATER DEPARTMENT	65000 Water	327 VALLI INFORMATION SYSTEMS	Web Posting, Online	44.45
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Quanti Tray 100 L	52.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Heterotrophic	52.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Heterotrophic	54.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Heterotrophic	108.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Sampling Pickup	25.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Coliform-Colilert-P/	25.00
50	WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Heterotrophic	27.00

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-NO3-N	14.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	129 HACH	Chlorine free CL17	180.40
50 WATER DEPARTMENT	65000 Water	129 HACH	Chlorine free CL17	180.41
50 WATER DEPARTMENT	65000 Water	522 NORTH COUNTY BACKFLOW	Inspect etest backfl	192.50
50 WATER DEPARTMENT	65000 Water	313 WALLACE GROUP	L Street & Park Revi	136.50
50 WATER DEPARTMENT	65000 Water	129 HACH	Free Chlorine Proces	3,651.70
50 WATER DEPARTMENT	65000 Water	93 DODDS, KELLY	30 miles x .54	16.20
50 WATER DEPARTMENT	65000 Water	526 SANDOVAL, LUPE & TRINI	Acct #01709-02 / 785	3.51
50 WATER DEPARTMENT	65000 Water	527 LUKASIK, STEPHANIE	Acct #20704-02 / 875	1.66
50 WATER DEPARTMENT	65000 Water	528 VSS INTERNATIONAL	Acct #27487-04/12th	650.00
50 WATER DEPARTMENT	65000 Water	289 TOTALFUNDS BY HASLER	postage	225.00
50 WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Utility Truck #8632	225.03
50 WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Credit Risk Assmnt/T	63.72
50 WATER DEPARTMENT	65000 Water	482 CHEVRON AND TEXACO	Ford F-150	26.21
50 WATER DEPARTMENT	65000 Water	209 PG&E	Water Works #1 / Wel	1,602.57
50 WATER DEPARTMENT	65000 Water	209 PG&E	Bonita Pl & 16th / W	2,149.60
50 WATER DEPARTMENT	65000 Water	209 PG&E	14th St. & K St.	56.72
50 WATER DEPARTMENT	65000 Water	209 PG&E	SLT Well Drink Water	61.04
50 WATER DEPARTMENT	65000 Water	209 PG&E	Mission Heights Boos	9.86
50 WATER DEPARTMENT	65000 Water	209 PG&E	2HP Booster Station	9.86
50 WATER DEPARTMENT	65000 Water	460 STATE WATER RESOURCES	Grade T1 Exam	50.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Coliform-Colilert-P/	80.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-NO3-N	28.00
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Monthly Alarm Monito	30.00
50 WATER DEPARTMENT	65000 Water	125 GREAT WESTERN ALARM	Answering Service -	36.85
50 WATER DEPARTMENT	65000 Water	54 CALPERS	Annual Unfunded Accr	236.40
50 WATER DEPARTMENT	65000 Water	416 CALPERS	GASB-68 Reports & Sc	520.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-Turbid	33.33
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-Turbid	33.33
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-Turbid	33.34
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Coliform-Coliirt-P/A	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	Coliform-Quanti Tray	74.33
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Heterotrophic	74.33
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-NO3-N	74.34
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Metals,Total-As	42.00
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	Sampling-Pickup	25.00
50 WATER DEPARTMENT	65000 Water	301 US BANK	Burt Ind/paint	33.86
50 WATER DEPARTMENT	65000 Water	301 US BANK	Lowe's/nuts,sleeves,	83.29
50 WATER DEPARTMENT	65000 Water	301 US BANK	CA Special Dist Conf	307.50
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Coliform-Colilert-P/	100.00
50 WATER DEPARTMENT	65000 Water	112 FGL - ENVIRONMENTAL	Wet Chemistry-Color,	125.00

Total for Fund: 17,461.27

Total: 67,089.91

Fund/Account	Amount
10 ADMINISTRATION DEPARTMENT	
10200	\$19,178.91
20 FIRE PROTECTION DEPARTMENT	
10200	\$12,933.96
10250	\$189.10
30 LIGHTING DEPARTMENT	
10200	\$1,618.36
10250	\$189.10
40 WASTEWATER/SANITARY DEPARTMENT	
10200	\$14,762.81
10250	\$756.40
50 WATER DEPARTMENT	
10200	\$16,704.87
10250	\$756.40
Total:	\$67,089.91

10 ADMINISTRATION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
61000 Administration							
61000 Administration							
	111 BOD Stipend	500.00	500.00	6,000.00	6,000.00	5,500.00	8 %
	305 Operations and maintenance	105.99	105.99	0.00	0.00	-105.99	%
	310 Phone and fax expense	163.60	662.68	0.00	0.00	-662.68	%
	320 Printing and reproduction	0.00	430.15	300.00	300.00	-130.15	143 %
	324 Professional Svcs- Consulting	0.00	0.00	4,800.00	4,800.00	4,800.00	%
	327 Professional svcs - Legal	0.00	48,640.69	166,500.00	166,500.00	117,859.31	29 %
	328 Insurance - prop and liability	0.00	22,068.60	24,000.00	24,000.00	1,931.40	92 %
	340 Meetings and conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	345 Mileage expense reimbursement	79.92	79.92	400.00	400.00	320.08	20 %
	351 Repairs and maint - equip	580.10	580.10	0.00	0.00	-580.10	%
	375 Internet expenses	58.38	92.48	4,116.00	4,116.00	4,023.52	2 %
	376 Webpage- Upgrade/Maint	0.00	0.00	2,400.00	2,400.00	2,400.00	%
	385 Dues and subscriptions	0.00	0.00	5,130.00	5,130.00	5,130.00	%
	386 Education and training	0.00	0.00	4,800.00	4,800.00	4,800.00	%
	393 Advertising and public notices	0.00	0.00	400.00	400.00	400.00	%
	394 LAFCO Allocations	0.00	5,540.64	5,500.00	5,500.00	-40.64	101 %
	405 Software	4,331.00	4,331.00	5,100.00	5,100.00	769.00	85 %
	410 Office Supplies	512.13	810.50	5,200.00	5,200.00	4,389.50	16 %
	415 Office Equipment	4,355.93	4,355.93	6,500.00	6,500.00	2,144.07	67 %
	465 Cell phones, radios and pagers	140.00	280.00	1,680.00	1,680.00	1,400.00	17 %
	475 Computer supplies and upgrades	8,351.86	10,345.29	27,718.00	27,718.00	17,372.71	37 %
	715 Licenses, permits and fees	0.00	50.00	0.00	0.00	-50.00	%
	925 Bank service charges	0.00	185.00	0.00	0.00	-185.00	%
	Account Total:	19,178.91	99,058.97	271,544.00	271,544.00	172,485.03	36 %
	Account Group Total:	19,178.91	99,058.97	271,544.00	271,544.00	172,485.03	36 %
	Fund Total:	19,178.91	99,058.97	271,544.00	271,544.00	172,485.03	36 %

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60000							
60505	Repairs & Maintenance - Infrastructure						
	353 Repairs & Maint- Infrastructure	0.00	0.00	387.00	387.00	387.00	%
	Account Total:	0.00	0.00	387.00	387.00	387.00	%
	Account Group Total:	0.00	0.00	387.00	387.00	387.00	%
62000	Fire						
62000	Fire						
	105 Salaries and Wages	3,570.51	7,156.14	57,684.00	57,684.00	50,527.86	12 %
	120 Workers' Compensation	0.00	0.00	7,474.00	7,474.00	7,474.00	%
	121 Physicals	0.00	255.00	1,600.00	1,600.00	1,345.00	16 %
	125 Volunteer firefighter stipends	469.75	13,320.01	88,562.00	88,562.00	75,241.99	15 %
	126 Strike Team Pay - VFF	3,069.36	3,069.36	37,523.00	37,523.00	34,453.64	8 %
	130 Payroll Tax - Fed W/H	0.00	0.00	20,623.00	20,623.00	20,623.00	%
	135 Payroll Tax - FICA	216.99	896.62	3,577.00	3,577.00	2,680.38	25 %
	140 Payroll Tax - Medicare	103.07	341.37	837.00	837.00	495.63	41 %
	155 Payroll Tax - SUI	165.76	808.90	558.00	558.00	-250.90	145 %
	160 Payroll Tax - ETT	7.12	23.60	58.00	58.00	34.40	41 %
	165 Payroll Tax - FUTA	184.16	927.05	42.00	42.00	-885.05	*** %
	205 Insurance - Health	68.61	137.94	1,080.00	1,080.00	942.06	13 %
	210 Insurance - Dental	5.35	10.82	250.00	250.00	239.18	4 %
	215 Insurance - Vision	0.87	1.73	375.00	375.00	373.27	%
	225 Retirement - PERS expense	249.95	309.43	650.00	650.00	340.57	48 %
	305 Operations and maintenance	705.87	1,602.59	2,000.00	2,000.00	397.41	80 %
	315 Postage, shipping and freight	50.00	101.28	625.00	625.00	523.72	16 %
	320 Printing and reproduction	0.00	0.00	100.00	100.00	100.00	%
	325 Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	335 Meals - Reimbursement	0.00	59.84	500.00	500.00	440.16	12 %
	340 Meetings and conferences	0.00	0.00	750.00	750.00	750.00	%
	345 Mileage expense reimbursement	0.00	0.00	350.00	350.00	350.00	%
	351 Repairs and maint - equip	861.26	900.86	1,500.00	1,500.00	599.14	60 %
	352 Repairs and maint - structures	0.00	5,933.00	350.00	350.00	-5,583.00	*** %
	354 Repairs and maint - vehicles	1,527.94	2,392.01	9,500.00	9,500.00	7,107.99	25 %
	370 Dispatch services	8,081.92	8,081.92	6,775.00	6,775.00	-1,306.92	119 %
	380 Utilities - alarm service	0.00	0.00	285.00	285.00	285.00	%
	381 Utilities - electric	476.55	496.66	1,850.00	1,850.00	1,353.34	27 %
	382 Utilities - propane	0.00	0.00	250.00	250.00	250.00	%
	385 Dues and subscriptions	0.00	1,100.00	1,975.00	1,975.00	875.00	56 %
	386 Education and training	185.00	753.21	11,526.00	11,526.00	10,772.79	7 %
	387 Education and training: Training	0.00	0.00	2,976.00	2,976.00	2,976.00	%
	388 Education and training: CPR/FIRST AID	0.00	0.00	675.00	675.00	675.00	%
	389 Education and training: CPR/FIRST AID	484.16	484.16	0.00	0.00	-484.16	%
	393 Advertising and public notices	0.00	0.00	1,025.00	1,025.00	1,025.00	%
	395 Community Outreach	0.00	0.00	923.00	923.00	923.00	%
	420 Equipt. & Supplies	134.75	134.75	0.00	0.00	-134.75	%
	440 Vehicle Replacement Fund	0.00	0.00	30,000.00	30,000.00	30,000.00	%
	450 EMS supplies	0.00	341.27	2,500.00	2,500.00	2,158.73	14 %
	455 Fire Safety Gear & Equipment	0.00	0.00	10,600.00	10,600.00	10,600.00	%
	470 Communication equipment	16.96	16.96	15,050.00	15,050.00	15,033.04	%
	485 Fuel expense	322.31	591.69	6,500.00	6,500.00	5,908.31	9 %
	490 Small tools and equipment	0.00	0.00	1,500.00	1,500.00	1,500.00	%

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	495 Uniform expense	0.00	0.00	4,610.00	4,610.00	4,610.00	%
	503 Weed Abatement Costs	0.00	0.00	2,810.00	2,810.00	2,810.00	%
	505 Fire Training Grounds	0.00	0.00	2,900.00	2,900.00	2,900.00	%
	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	12.50	350.00	350.00	337.50	4 %
	820 Fireworks Clean Up	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	905 Transfer out	0.00	0.00	16,775.00	16,775.00	16,775.00	%
	920 Credit Card Service Fees	74.74	74.74	300.00	300.00	225.26	25 %
	960 Property tax expense	0.00	0.00	735.00	735.00	735.00	%
	999 Fire Impact fees	0.00	0.00	10,000.00	10,000.00	10,000.00	%
	Account Total:	21,045.46	52,335.41	374,958.00	374,958.00	322,622.59	14 %
62500	Fire Hydrants						
	326 Professional svcs - Engineering	0.00	0.00	2,744.00	2,744.00	2,744.00	%
	Account Total:	0.00	0.00	2,744.00	2,744.00	2,744.00	%
	Account Group Total:	21,045.46	52,335.41	377,702.00	377,702.00	325,366.59	14 %
	Fund Total:	21,045.46	52,335.41	378,089.00	378,089.00	325,753.59	14 %

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	274.08	553.75	10,699.00	10,699.00	10,145.25	5 %
	115 Payroll Expenses	0.00	0.00	450.00	450.00	450.00	%
	120 Workers' Compensation	0.00	0.00	750.00	750.00	750.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	2,477.00	2,477.00	2,477.00	%
	135 Payroll Tax - FICA	15.19	30.69	664.00	664.00	633.31	5 %
	140 Payroll Tax - Medicare	3.97	8.03	156.00	156.00	147.97	5 %
	155 Payroll Tax - SUI	0.00	0.00	97.00	97.00	97.00	%
	160 Payroll Tax - ETT	0.26	0.52	50.00	50.00	49.48	1 %
	165 Payroll Tax - FUTA	0.00	0.00	869.00	869.00	869.00	%
	205 Insurance - Health	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	210 Insurance - Dental	0.37	0.74	250.00	250.00	249.26	%
	215 Insurance - Vision	0.06	0.12	175.00	175.00	174.88	%
	225 Retirement - PERS expense	191.00	192.90	975.00	975.00	782.10	20 %
	305 Operations and maintenance	500.00	500.00	3,700.00	3,700.00	3,200.00	14 %
	320 Printing and reproduction	0.00	0.00	75.00	75.00	75.00	%
	325 Professional svcs - Accounting	0.00	0.00	750.00	750.00	750.00	%
	340 Meetings and conferences	0.00	0.00	300.00	300.00	300.00	%
	351 Repairs and maint - equip	0.00	0.00	500.00	500.00	500.00	%
	353 Repairs & Maint- Infrastructure	0.00	0.00	500.00	500.00	500.00	%
	381 Utilities - electric	1,105.86	2,394.48	18,000.00	18,000.00	15,605.52	13 %
	440 Vehicle Replacement Fund	0.00	0.00	10,000.00	10,000.00	10,000.00	%
	490 Small tools and equipment	0.00	0.00	500.00	500.00	500.00	%
	500 Capital Outlay	0.00	0.00	12,500.00	12,500.00	12,500.00	%
	715 Licenses, permits and fees	12.50	12.50	0.00	0.00	-12.50	%
	905 Transfer out	0.00	0.00	3,050.00	3,050.00	3,050.00	%
	Account Total:	2,103.29	3,693.73	68,987.00	68,987.00	65,293.27	5 %
	Account Group Total:	2,103.29	3,693.73	68,987.00	68,987.00	65,293.27	5 %
	Fund Total:	2,103.29	3,693.73	68,987.00	68,987.00	65,293.27	5 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
64000	Sanitary						
64000	Sanitary						
	105 Salaries and Wages	10,555.37	21,913.05	109,900.00	109,900.00	87,986.95	20 %
	120 Workers' Compensation	0.00	0.00	6,750.00	6,750.00	6,750.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	27,792.00	27,792.00	27,792.00	%
	135 Payroll Tax - FICA	324.73	650.85	5,235.00	5,235.00	4,584.15	12 %
	140 Payroll Tax - Medicare	152.63	316.75	2,061.00	2,061.00	1,744.25	15 %
	155 Payroll Tax - SUI	0.00	19.38	783.00	783.00	763.62	2 %
	160 Payroll Tax - ETT	10.58	21.93	9,018.00	9,018.00	8,996.07	%
	165 Payroll Tax - FUTA	0.00	21.54	2,780.00	2,780.00	2,758.46	1 %
	205 Insurance - Health	572.32	1,254.25	5,150.00	5,150.00	3,895.75	24 %
	210 Insurance - Dental	51.61	108.46	990.00	990.00	881.54	11 %
	215 Insurance - Vision	8.21	17.24	300.00	300.00	282.76	6 %
	225 Retirement - PERS expense	1,307.01	1,936.69	7,795.00	7,795.00	5,858.31	25 %
	305 Operations and maintenance	283.09	781.33	3,500.00	3,500.00	2,718.67	22 %
	315 Postage, shipping and freight	225.00	455.76	2,108.00	2,108.00	1,652.24	22 %
	320 Printing and reproduction	0.00	0.00	400.00	400.00	400.00	%
	324 Professional Svcs- Consulting	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	325 Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	326 Professional svcs - Engineering	91.00	182.00	3,000.00	3,000.00	2,818.00	6 %
	340 Meetings and conferences	0.00	0.00	500.00	500.00	500.00	%
	345 Mileage expense reimbursement	25.65	25.65	200.00	200.00	174.35	13 %
	351 Repairs and maint - equip	90.70	14,792.56	7,000.00	7,000.00	-7,792.56	211 %
	352 Repairs and maint - structures	0.00	0.00	925.00	925.00	925.00	%
	353 Repairs & Maint- Infrastructure	297.75	297.75	3,700.00	3,700.00	3,402.25	8 %
	354 Repairs and maint - vehicles	0.00	365.75	1,500.00	1,500.00	1,134.25	24 %
	355 WW - Testing & Supplies	353.00	353.00	3,750.00	3,750.00	3,397.00	9 %
	380 Utilities - alarm service	36.85	72.85	1,125.00	1,125.00	1,052.15	6 %
	381 Utilities - electric	11,558.61	17,085.67	57,950.00	57,950.00	40,864.33	29 %
	382 Utilities - propane	0.00	0.00	350.00	350.00	350.00	%
	383 Utilities - trash	47.74	95.48	625.00	625.00	529.52	15 %
	385 Dues and subscriptions	0.00	0.00	1,850.00	1,850.00	1,850.00	%
	386 Education and training	307.50	307.50	1,250.00	1,250.00	942.50	25 %
	393 Advertising and public notices	0.00	0.00	100.00	100.00	100.00	%
	420 Equipt. & Supplies	0.00	0.00	2,800.00	2,800.00	2,800.00	%
	459 Scada	0.00	107.50	1,000.00	1,000.00	892.50	11 %
	470 Communication equipment	0.00	0.00	525.00	525.00	525.00	%
	485 Fuel expense	548.27	1,176.81	3,175.00	3,175.00	1,998.19	37 %
	490 Small tools and equipment	44.56	44.56	675.00	675.00	630.44	7 %
	495 Uniform expense	0.00	0.00	550.00	550.00	550.00	%
	553 Manholes and Valve Raising	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	570 Repairs, Maint. and Video Sewer Lines	0.00	0.00	9,975.00	9,975.00	9,975.00	%
	582 WWTP Plant Maintenance	747.26	3,569.56	9,000.00	9,000.00	5,430.44	40 %
	585 Sludge Removal Project	0.00	164.75	1,250.00	1,250.00	1,085.25	13 %
	705 Waste Discharge Fees/Permits	0.00	0.00	25,000.00	25,000.00	25,000.00	%
	715 Licenses, permits and fees	12.50	929.00	2,500.00	2,500.00	1,571.00	37 %
	805 Refundable Water & Hydrant Dep	18.59	46.51	50.00	50.00	3.49	93 %
	905 Transfer out	0.00	0.00	40,667.00	40,667.00	40,667.00	%
	920 Credit Card Service Fees	74.74	74.74	350.00	350.00	275.26	21 %
	960 Property tax expense	0.00	0.00	150.00	150.00	150.00	%

09/01/16
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SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 8 / 16

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Report ID: B100

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Account Total:	27,745.27	67,188.87	371,554.00	371,554.00	304,365.13	18 %
	Account Group Total:	27,745.27	67,188.87	371,554.00	371,554.00	304,365.13	18 %
	Fund Total:	27,745.27	67,188.87	371,554.00	371,554.00	304,365.13	18 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60000							
60505	Repairs & Maintenance - Infrastructure						
	353 Repairs & Maint- Infrastructure	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	Account Group Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	%
61000	Administration						
61000	Administration						
	380 Utilities - alarm service	0.00	0.00	825.00	825.00	825.00	%
	Account Total:	0.00	0.00	825.00	825.00	825.00	%
	Account Group Total:	0.00	0.00	825.00	825.00	825.00	%
62000	Fire						
62000	Fire						
	315 Postage, shipping and freight	0.00	0.00	750.00	750.00	750.00	%
	Account Total:	0.00	0.00	750.00	750.00	750.00	%
	Account Group Total:	0.00	0.00	750.00	750.00	750.00	%
64000	Sanitary						
64000	Sanitary						
	459 Scada	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	Account Total:	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	Account Group Total:	0.00	0.00	1,000.00	1,000.00	1,000.00	%
65000	Water						
65000	Water						
	105 Salaries and Wages	11,792.92	22,956.32	109,900.00	109,900.00	86,943.68	21 %
	110 Payroll tax expense	0.00	0.00	25,000.00	25,000.00	25,000.00	%
	120 Workers' Compensation	0.00	0.00	6,750.00	6,750.00	6,750.00	%
	130 Payroll Tax - Fed W/H	0.00	0.00	27,792.00	27,792.00	27,792.00	%
	135 Payroll Tax - FICA	328.28	665.14	6,235.00	6,235.00	5,569.86	11 %
	140 Payroll Tax - Medicare	170.35	331.69	2,062.00	2,062.00	1,730.31	16 %
	155 Payroll Tax - SUI	0.00	19.39	883.00	883.00	863.61	2 %
	160 Payroll Tax - ETT	11.80	22.97	11,000.00	11,000.00	10,977.03	%
	165 Payroll Tax - FUTA	0.00	21.54	2,780.00	2,780.00	2,758.46	1 %
	205 Insurance - Health	740.92	1,371.51	6,150.00	6,150.00	4,778.49	22 %
	210 Insurance - Dental	59.51	113.66	930.00	930.00	816.34	12 %
	215 Insurance - Vision	9.45	18.09	300.00	300.00	281.91	6 %
	225 Retirement - PERS expense	1,446.96	2,034.50	8,755.00	8,755.00	6,720.50	23 %
	305 Operations and maintenance	283.07	925.09	4,500.00	4,500.00	3,574.91	21 %
	315 Postage, shipping and freight	225.00	455.75	2,108.00	2,108.00	1,652.25	22 %
	320 Printing and reproduction	0.00	0.00	575.00	575.00	575.00	%
	325 Professional svcs - Accounting	0.00	0.00	2,500.00	2,500.00	2,500.00	%
	326 Professional svcs - Engineering	136.50	227.50	3,500.00	3,500.00	3,272.50	7 %
	340 Meetings and conferences	0.00	0.00	750.00	750.00	750.00	%
	345 Mileage expense reimbursement	25.65	25.65	300.00	300.00	274.35	9 %
	351 Repairs and maint - equip	90.70	90.70	2,000.00	2,000.00	1,909.30	5 %
	352 Repairs and maint - structures	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	353 Repairs & Maint- Infrastructure	753.02	1,025.38	8,000.00	8,000.00	6,974.62	13 %
	354 Repairs and maint - vehicles	0.00	365.75	1,500.00	1,500.00	1,134.25	24 %
	356 Testing & Supplies-Well #3	340.06	753.64	2,000.00	2,000.00	1,246.36	38 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
357	Testing & Supplies-Well #4	340.07	756.66	2,000.00	2,000.00	1,243.34	38 %
358	Testing & Supplies-SLT Well	450.34	863.34	5,000.00	5,000.00	4,136.66	17 %
359	Testing & Supplies-Other	702.34	2,031.34	7,800.00	7,800.00	5,768.66	26 %
362	Cross-Connection Control Svcs.	0.00	187.10	1,200.00	1,200.00	1,012.90	16 %
380	Utilities - alarm service	66.85	132.85	1,125.00	1,125.00	992.15	12 %
381	Utilities - electric	7,588.68	10,656.30	31,000.00	31,000.00	20,343.70	34 %
382	Utilities - propane	0.00	0.00	350.00	350.00	350.00	%
383	Utilities - trash	47.73	95.46	650.00	650.00	554.54	15 %
385	Dues and subscriptions	0.00	0.00	6,875.00	6,875.00	6,875.00	%
386	Education and training	307.50	307.50	2,050.00	2,050.00	1,742.50	15 %
393	Advertising and public notices	0.00	0.00	210.00	210.00	210.00	%
420	Equipt. & Supplies	0.00	0.00	8,000.00	8,000.00	8,000.00	%
459	Scada	0.00	107.50	1,000.00	1,000.00	892.50	11 %
470	Communication equipment	0.00	0.00	100.00	100.00	100.00	%
480	Chemicals	0.00	0.00	6,550.00	6,550.00	6,550.00	%
481	Chemicals- Well #3	0.00	185.30	2,500.00	2,500.00	2,314.70	7 %
482	Chemicals-Well #4	0.00	975.26	2,500.00	2,500.00	1,524.74	39 %
483	Chemicals-SLT Well	0.00	344.13	1,550.00	1,550.00	1,205.87	22 %
485	Fuel expense	548.25	548.25	3,200.00	3,200.00	2,651.75	17 %
490	Small tools and equipment	0.00	0.00	500.00	500.00	500.00	%
495	Uniform expense	0.00	0.00	550.00	550.00	550.00	%
500	Capital Outlay	3,651.70	3,651.70	0.00	0.00	-3,651.70	%
520	Water Main Valves Replacement	0.00	0.00	4,250.00	4,250.00	4,250.00	%
525	Water meter replacement	0.00	3,421.34	23,000.00	23,000.00	19,578.66	15 %
535	Water Lines Repairs	0.00	0.00	3,000.00	3,000.00	3,000.00	%
553	Manholes and Valve Raising	0.00	0.00	1,200.00	1,200.00	1,200.00	%
605	USDA Loan Payment	0.00	0.00	47,000.00	47,000.00	47,000.00	%
715	Licenses, permits and fees	62.50	988.99	7,500.00	7,500.00	6,511.01	13 %
805	Refundable Water & Hydrant Dep	655.17	655.17	0.00	0.00	-655.17	%
905	Transfer out	0.00	0.00	40,667.00	40,667.00	40,667.00	%
920	Credit Card Service Fees	74.74	74.74	250.00	250.00	175.26	30 %
960	Property tax expense	0.00	0.00	100.00	100.00	100.00	%
	Account Total:	30,910.06	57,407.20	448,947.00	448,947.00	391,539.80	13 %
	Account Group Total:	30,910.06	57,407.20	448,947.00	448,947.00	391,539.80	13 %
	Fund Total:	30,910.06	57,407.20	454,522.00	454,522.00	397,114.80	13 %

60 SOLID WASTE DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
66000 SOLID WASTE							
66000 SOLID WASTE							
	110 Payroll tax expense	0.00	0.00	4,436.00	4,436.00	4,436.00	%
	305 Operations and maintenance	0.00	0.00	1,408.00	1,408.00	1,408.00	%
	325 Professional svcs - Accounting	0.00	0.00	1,515.00	1,515.00	1,515.00	%
	386 Education and training	0.00	0.00	250.00	250.00	250.00	%
	393 Advertising and public notices	0.00	0.00	250.00	250.00	250.00	%
	395 Community Outreach	0.00	0.00	275.00	275.00	275.00	%
	Account Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Account Group Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Fund Total:	0.00	0.00	8,134.00	8,134.00	8,134.00	%
	Grand Total:	100,982.99	279,684.18	1,552,830.00	1,552,830.00	1,273,145.82	18 %

10 ADMINISTRATION DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
46000 Interest					
46000 Interest	0.00	207.60	0.00	-207.60	** %
46020 Transfer In -Fire (16.5%)	0.00	0.00	47,300.00	47,300.00	0 %
46030 Transfer In -Lighting (3%)	0.00	0.00	8,045.00	8,045.00	0 %
46040 Transfer In -Sewer (40%)	0.00	0.00	107,266.00	107,266.00	0 %
46050 Transfer In -Water (40%)	0.00	0.00	114,666.00	114,666.00	0 %
46060 Transfer In- Solid Waste (0.5%)	0.00	0.00	1,341.00	1,341.00	0 %
46100 Realized Earnings	0.00	202.96	0.00	-202.96	** %
46151 Refund/Adjustments	1,127.20	1,127.20	0.00	-1,127.20	** %
Account Group Total:	1,127.20	1,537.76	278,618.00	277,080.24	1 %
Fund Total:	1,127.20	1,537.76	278,618.00	277,080.24	1 %

20 FIRE PROTECTION DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40000					
40220 Weed Abatement Fees	0.00	0.00	450.00	450.00	0 %
40300 Fireworks Permit Fees	0.00	0.00	800.00	800.00	0 %
40420 Ambulance Reimbursement	0.00	0.00	3,200.00	3,200.00	0 %
40440 CDBG Grant	0.00	0.00	105,000.00	105,000.00	0 %
40500 VFA Assistance Grant	5,424.12	5,424.12	0.00	-5,424.12	** %
Account Group Total:	5,424.12	5,424.12	109,450.00	104,025.88	5 %
43000 Property Taxes Collected					
43000 Property Taxes Collected	0.00	5,027.01	304,291.00	299,263.99	2 %
Account Group Total:	0.00	5,027.01	304,291.00	299,263.99	2 %
Fund Total:	5,424.12	10,451.13	413,741.00	403,289.87	3 %

30 LIGHTING DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
43000 Property Taxes Collected					
43000 Property Taxes Collected	0.00	4,876.03	77,486.00	72,609.97	6 %
Account Group Total:	0.00	4,876.03	77,486.00	72,609.97	6 %
Fund Total:	0.00	4,876.03	77,486.00	72,609.97	6 %

40 WASTEWATER/SANITARY DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40000					
40900 Wastewater Sales	28,269.00	56,447.47	333,976.00	277,528.53	17 %
40910 Wastewater Late Charges	548.37	1,084.96	3,000.00	1,915.04	36 %
Account Group Total:	28,817.37	57,532.43	336,976.00	279,443.57	17 %
43000 Property Taxes Collected					
43000 Property Taxes Collected	0.00	1,106.03	46,502.00	45,395.97	2 %
Account Group Total:	0.00	1,106.03	46,502.00	45,395.97	2 %
Fund Total:	28,817.37	58,638.46	383,478.00	324,839.54	15 %

50 WATER DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40000					
40440 CDBG Grant	-355.00	-355.00	0.00	355.00	** %
Account Group Total:	-355.00	-355.00	0.00	355.00	** %
41000 Water Sales					
41000 Water Sales	34,136.32	68,184.23	330,117.00	261,932.77	21 %
41001 Water Connection Fees	0.00	2,250.00	10.00	-2,240.00	*** %
41005 Water Late Charges	1,740.09	3,415.81	100.00	-3,315.81	*** %
41010 Water Meter Fees	0.00	47,450.00	4,500.00	-42,950.00	*** %
Account Group Total:	35,876.41	121,300.04	334,727.00	213,426.96	36 %
46000 Interest					
46010 Transfer In	0.00	0.00	23,000.00	23,000.00	0 %
46152 Recycling	0.00	125.00	250.00	125.00	50 %
46153 Plan Check Fees	0.00	0.00	2,060.00	2,060.00	0 %
46155 Will Serve Processing Fees	0.00	0.00	515.00	515.00	0 %
Account Group Total:	0.00	125.00	25,825.00	25,700.00	0 %
Fund Total:	35,521.41	121,070.04	360,552.00	239,481.96	34 %

60 SOLID WASTE DEPARTMENT

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
46000 Interest					
46005 Franchise Fees	2,646.70	5,399.25	28,714.00	23,314.75	19 %
Account Group Total:	2,646.70	5,399.25	28,714.00	23,314.75	19 %
Fund Total:	2,646.70	5,399.25	28,714.00	23,314.75	19 %
Grand Total:	73,536.80	201,972.67	1,542,589.00	1,340,616.33	13 %

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



SAN MIGUEL COMMNTY SVC DI STRI CT
1150 MI SSI ON ST
SAN MIGUEL CA 93451

STATEMENT FOR THE PERIOD AUGUST 1, 2016 TO AUGUST 31, 2016

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

YOUR ACCOUNT EXECUTIVE IS
MARK EDELMAN
RR#: Z88

For questions about your accounts:
Local: 281 679 8900

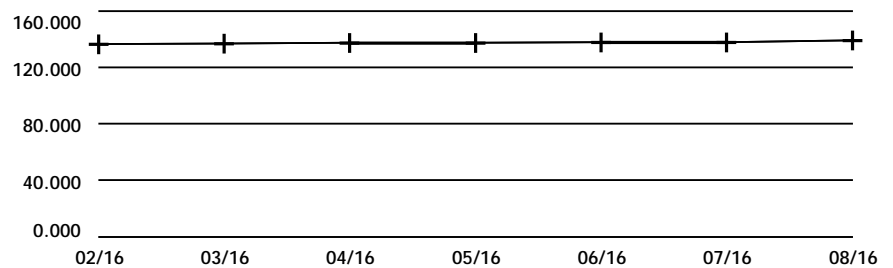
TOTAL VALUE OF YOUR PORTFOLIO **\$139,152.23**

FOR YOUR INFORMATION

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

CHANGE IN VALUE OF YOUR PORTFOLIO

\$ thousands



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

CANTELLA & CO. INC.

MN _CEBCBFKPBBBGRQR_BBBBB 20160831

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

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

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



Account Overview

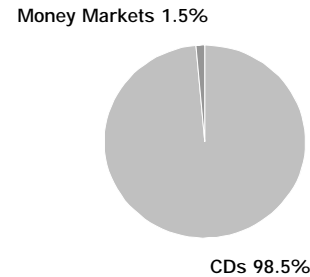
CHANGE IN ACCOUNT VALUE	<i>Current Period</i>	<i>Year-to-Date</i>
BEGINNING VALUE	\$138,093.97	\$0.00
Additions and Withdrawals	\$0.00	\$136,000.00
Income	\$1,057.11	\$1,057.48
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Investment Value	\$1.15	\$2,094.75
ENDING VALUE (AS OF 08/31/16)	\$139,152.23	\$139,152.23
Total Accrued Interest	\$125.00	
Ending Value with Accrued Interest	\$139,277.23	

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

INCOME	<i>Current Period</i>	<i>Year-to-Date</i>
TAXABLE		
Taxable Dividends	\$0.01	\$0.38
Taxable Interest	\$1,057.10	\$1,057.10
TOTAL TAXABLE	\$1,057.11	\$1,057.48
TOTAL INCOME	\$1,057.11	\$1,057.48

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

ACCOUNT ALLOCATION



	<i>Percent</i>	<i>Prior Period</i>	<i>Current Period</i>
Money Markets	1.5 %	\$989.07	\$2,046.18
CDs	98.5	\$137,104.90	\$137,106.05
TOTAL	100.0 %	\$138,093.97	\$139,152.23

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

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

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



Holdings

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

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

CASH AND CASH EQUIVALENTS - 1.47% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 08/31/16	Current Market Value	Estimated Annual Income
Money Markets					
FIDELITY GOVT MMKT CAPITAL RESERVES CL 7 DAY YIELD .01% Dividend Option Reinvest Capital Gain Option Reinvest	FZAXX CASH	2,046.18	\$1.00	\$2,046.18	
Total Cash and Cash Equivalents				\$2,046.18	

HOLDINGS > FIXED INCOME - 98.53% of Total Account Value

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

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

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 08/31/16	Estimated Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
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CDs

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

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



HOLDINGS > FIXED INCOME *continued*

Description	Symbol/Cusip Account Type	Quantity	Estimated Price on 08/31/16	Estimated Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
<p>Certificates of Deposit (CDs), including Market Indexed CDs and Market Linked CDs (collectively, MCDs) are generally shown at estimated market prices based upon a matrix or model pricing method that may not represent the actual price if sold prior to maturity. However, CDs and MCDs may be shown at face value for up to seven calendar days from date of issue if estimated market prices have not been received from a third party pricing vendor. The actual value of CDs and MCDs may be different from their purchase price. CDs and MCDs are subject to interest rate risk. The estimated market price reflected for MCDs may not be based on the actual closing value of the linked market index on the final maturity date and the market value of MCDs may not correspond directly to increases or decreases in the underlying linked market index. You may sell CDs or MCDs in the secondary market subject to market conditions. The secondary market for CDs and MCDs is generally illiquid. If sold prior to maturity, the value of MCDs may be less than the purchase amount or face value. The sale or redemption of any fixed income security prior to maturity may result in a substantial gain or loss, and an early withdrawal penalty may apply. Certain MCDs may only be redeemed on pre-specified liquidation dates and may have call features that allow the issuer to call the MCD prior to maturity. Certain Step Rate CDs are also subject to reinvestment risk if call provisions are exercised by the issuer and if a CD with a comparable rate is not available.</p> <p>See sales materials or contact your broker/dealer for additional information.</p>							
ALLY BK MIDVALE UTAH CD 1.45000% 02/11/2019 FDIC INSURED CPN PMT SEMI-ANNUAL ON AUG 11, FEB 11 Next Interest Payable: 02/11/17 Estimated Yield 1.43% Accrued Interest \$58.40 Average Unit Cost \$1.00 Adjusted Cost Basis YTD Amortized Premium	02006LYD9 CASH	70,000	\$1.01418	\$70,992.60	\$1,015.00	\$70,005.65	
						\$70,004.62	D \$987.98
GOLDMAN SACHS BK USA NY CD 1.70000% 02/10/2020 FDIC INSURED CPN PMT SEMI-ANNUAL ON AUG 10, FEB 10 Next Interest Payable: 02/10/17 Estimated Yield 1.67% Accrued Interest \$66.60 Average Unit Cost \$1.00 Adjusted Cost Basis YTD Amortized Premium	38148PAG2 CASH	65,000	\$1.01713	\$66,113.45	\$1,105.00	\$65,005.65	
						\$65,004.88	D \$1,108.57
Total CDs		135,000		\$137,106.05	\$2,120.00	\$135,009.50	\$2,096.55
Total Fixed Income		135,000		\$137,106.05	\$2,120.00	\$135,009.50	\$2,096.55
Total Securities				\$137,106.05	\$2,120.00	\$135,009.50	\$2,096.55

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

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



HOLDINGS *continued*

	Quantity	Price on 08/31/16	Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
TOTAL PORTFOLIO VALUE			\$139,152.23	\$2,120.00	\$135,009.50	\$2,096.55

Activity

CORE FUND ACTIVITY

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
08/10/16	CASH	YOU BOUGHT	FIDELITY GOVT MMKT CAPITAL RESERVES CL @ 1	550.99	(\$550.99)
08/11/16	CASH	YOU BOUGHT	FIDELITY GOVT MMKT CAPITAL RESERVES CL @ 1	506.11	(\$506.11)
08/31/16	CASH	REINVESTMENT	FIDELITY GOVT MMKT CAPITAL RESERVES CL REINVEST @ \$1.000	0.01	(\$0.01)
TOTAL CORE FUND ACTIVITY					(\$1,057.11)

ACTIVITY > INCOME > TAXABLE INCOME

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
08/31/16	CASH	DIVIDEND RECEIVED	FIDELITY GOVT MMKT CAPITAL RESERVES CL DIVIDEND RECEIVED		\$0.01
Total Taxable Dividends					\$0.01

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

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



ACTIVITY > INCOME > TAXABLE INCOME *continued*

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
Taxable Interest					
08/10/16	CASH	INTEREST	GOLDMAN SACHS BK USA NY CD 1.70000% 02/10/2020		\$550.99
08/11/16	CASH	INTEREST	ALLY BK MIDVALE UTAH CD 1.45000% 02/11/2019		\$506.11
Total Taxable Interest					\$1,057.10
Total Taxable Income					\$1,057.11
TOTAL INCOME					\$1,057.11

Footnotes and Cost Basis Information

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

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

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

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

Consult your tax advisor for further information.

D - Adjusted cost basis reflects any cumulative original issue discount, premium, or acquisition premium, and it assumes such amounts were amortized by the taxpayer over the life of the security from acquisition date through disposition date. For securities still held, maturity date was used instead of disposition date. Premium amortization was calculated using the yield-to-maturity method. Acquisition premium was calculated using the ratable accrual method. If applicable, adjusted cost basis reflects market discount accretion which was calculated using the straight-line method and

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

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



Footnotes and Cost Basis Information *continued*

was recognized at disposition date. Gain/loss displayed for this transaction was based on cost basis as adjusted for premium and discount as stated above and does not reflect any losses disallowed because of wash sales (if applicable). The adjusted cost basis may not reflect all adjustments necessary for tax reporting purposes and may also not apply if you are using an alternative amortization calculation method. Refer to IRS Publication 550, Investment Income and Expenses, for additional information. E - YTD amortized premium was calculated on the yield-to-maturity amortization method. Cumulative premium amortization from acquisition date through disposition date is reflected in the adjusted cost basis. For securities still held, maturity date was used instead of disposition date. For tax-exempt securities, amortization of premium is required and is not deductible from taxable income. For taxable bonds, a tax election may be required to amortize premium, and the current year's amortized premium may be deductible from taxable income. Our adjusted cost basis calculation may not reflect all adjustments necessary for tax reporting purposes. It may not be applicable if you have not made an appropriate tax election or if you are using an alternative amortization calculation method. Review prior adjustments that you have made, and consult your tax advisor and IRS Publication 550, Investment Income and Expenses, for additional information.

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

Miscellaneous Footnotes

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

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

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

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

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

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

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

CUSTOMER SERVICE: Please review your statement and report any discrepancies immediately. Inquiries or concerns regarding your brokerage account or the activity therein should be directed to your broker-dealer at the telephone number and address reflected on the front of this statement and National Financial Services LLC ("NFS") who carries your brokerage account and acts as your custodian for funds and securities that are deposited with NFS by you or your broker-dealer, or as a result of transactions NFS processes for your account, may also be contacted for statement discrepancies. NFS may be called at **(800) 801-9942**. Any oral communications regarding inaccuracies or discrepancies should be reconfirmed in writing to protect your rights, including those under the Securities Investor Protection Act ("SIPA"). When contacting either NFS or your broker-dealer, remember to include your entire brokerage account number to ensure a prompt reply. Please notify the service center or your broker-dealer promptly in writing of any change of address.

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

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

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

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

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

Statement Mailing. NFS will deliver statements by mail or, if applicable, notify you by e-mail of your statement's availability, if you had transactions that affected your cash balances or security positions held in your account(s) during the last monthly reporting period. At a minimum, all brokerage customers will receive quarterly statements (at least four times per calendar year) as long as their accounts contain a cash or securities balance.

Loads and Fees. In connection with (i) access to, purchase or redemption of, and/or maintenance of positions in mutual funds and other investment products ("funds") or (ii) infrastructure needed to support such funds, some

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

funds, or their investment affiliates, pay your introducing broker dealer and/or NFS sales loads and 12b-1 fees described in the prospectus as well as additional compensation for shareholder services, infrastructure support and maintenance, and other programs. Additional information about the source(s) and amount(s) of compensation as well as other remuneration received by your introducing broker dealer and/or NFS will be furnished to you upon written request. At time of purchase fund shares may be assigned a load, transaction fee or no transaction fee status. At time of sale, any fees applicable to your transaction will be assessed based on the status assigned to the shares at time of purchase. **Margin.** If you have applied for margin privileges and been approved, you may borrow money from NFS in exchange for pledging the assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on the value of securities in your margin account, which is identified on your statement. If you have a margin account, this is a combined statement of your margin account and special memorandum account other than your non-purpose margin accounts maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve Board. The permanent record of the separate account, as required by Regulation T, is available for your inspection upon request.

NYSE and FINRA. All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange market and its clearing house, if any, where the transactions are executed, and of the New York Stock Exchange (NYSE) and of the Financial Industry Regulatory Authority ("FINRA"). The FINRA requires that we notify you in writing of the availability of an investor brochure that includes information describing FINRA Regulation's BrokerCheck Program ("Program"). To obtain a brochure or more information about the Program or FINRA Regulation, contact the FINRA Regulation BrokerCheck Program Hotline at (800) 289-9999 or access the FINRA's web site at www.finra.org. **FINRA Rule 4311** requires that your broker-dealer and NFS allocate between them certain functions regarding the administration of your brokerage account. The following is a summary of the allocation services performed by your broker-dealer and NFS. A more complete description is available upon request. **Your broker-dealer is responsible for:** (1) obtaining and verifying brokerage account information and documentation, (2) opening, approving and monitoring your brokerage account, (3) transmitting timely and accurate orders and other instructions to NFS with respect to your brokerage account, (4) determining the suitability of investment recommendations and advice, (5) operating, and supervising your brokerage account and its own activities in compliance with applicable laws and regulations including compliance with margin rules pertaining to your margin account, if applicable, and (6) maintaining required books and records for the services that it performs. **NFS shall, at the direction of your broker-dealer:** (1) execute, clear and settle transactions processed through NFS by your broker-dealer, (2) prepare and send transaction confirmations and periodic statements of your brokerage account (unless your broker-dealer has undertaken to do so). Certain securities pricing and descriptive information may be provided by your broker-dealer or obtained from third parties deemed to be reliable, however, this information has not been verified by NFS, (3) act as custodian for funds and securities received by NFS on your behalf, (4) follow the instructions of your broker-dealer with respect to transactions and the receipt and delivery of funds and securities for your brokerage account, and (5) extend margin credit for purchasing or carrying securities on margin. Your broker-dealer is responsible for ensuring that your brokerage account is in compliance with federal, industry and NFS margin rules, and for advising you of margin requirements. NFS shall maintain the required books and records for the services it performs. **Securities in accounts carried by NFS** are protected in accordance with the Securities Investor Protection Corporation ("SIPC") up to \$500,000. The \$500,000 total amount of SIPC protection is inclusive of up to \$250,000 protection for claims for cash, subject to periodic adjustments for inflation in accordance with terms of the SIPC statute and approval by SIPC's Board of Directors. NFS also has arranged for coverage above these limits. Neither coverage protects against a decline in the market value of securities, nor does either coverage extend to certain securities that are considered ineligible for coverage. For more details on SIPC, or to request a SIPC brochure, visit www.sipc.org or call 1-202-371-8300. Funds used to purchase or sweep to a bank deposit are SIPC protected until deposited to a Program Bank at which time funds may be eligible for FDIC insurance. Assets Held Away, commodities, unregistered investment contracts, futures accounts, loaned securities and other investments may not be covered. Precious metals are not covered by SIPC protection. Mutual funds and/or other securities are not backed or guaranteed by any bank, nor are they insured by the FDIC and involve investment risk including possible loss of principal.

End of Statement

722239.3.0

CANTELLA & CO. INC.

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

MN _CEBCBFKPBGBQR_BBBBB 20160831



San Miguel Community Services District Board of Directors

Staff Report

September 22, 2016

AGENDA ITEM: XI.17

SUBJECT: Review and Discuss **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. In July, Mr. Crosby indicated that his firm would begin the 2015-16 Audit work in August but no initial work has begun yet. This was also reported to the Board at its August 26, 2016 Board Meeting when this same agenda item was first heard and discussed by the Board. Board continued this item at that time to allow Mr. Crosby to prepare a revised Management Discussion letter for GM and Board review prior to accepting final audit.

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.

The Board has, previously, requested Mr. Crosby to also provide a more detailed Management Discussion letter regarding the District's accounting practices and internal controls for financial reporting functions. A copy of his revised Management Discussion letter will be sent separately to Board members.

Attached is a copy of the Final Audit Report previously provided to the Board and Resolution No 2016-25 accepting the FY 2014-15 Independent Audit Report and Financial Statements for FY 2014-15.

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:

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



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 22th day of September, 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

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

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CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT

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

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

Independent Auditor's Report

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

INDEPENDENT AUDITOR'S REPORT

(Continued)

Emphasis of Matter

Implementation of New Accounting Standards

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

Other Matters

Required Supplementary Information

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

Other Supplemental Information

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

DRAFT

CROSBY COMPANY

Certified Public Accountant

San Luis Obispo, California

SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

June 30, 2015

ASSETS	Primary Government		
	Governmental Activities	Business-type Activities	Totals
Current assets			
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
Non-current assets			
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
Other assets			
Note receivable-net allowance	2,893	11,569	14,462
Total other assets	2,893	11,569	14,462
Total assets	\$ 1,334,931	\$ 7,027,568	\$ 8,362,499
LIABILITIES			
Current liabilities			
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
Noncurrent liabilities			
Long-term debt	35,323	1,698,508	1,733,831
Total noncurrent liabilities	35,323	1,698,508	1,733,831
Total liabilities	\$ 84,712	\$ 2,049,771	\$ 2,134,483
NET POSITION			
Invested in capital assets-net of related debt	\$ 507,709	\$ 3,975,606	\$ 4,483,315
Unrestricted	742,510	1,002,191	1,744,701
Total net position	\$ 1,250,219	\$ 4,977,797	\$ 6,228,016

The accompanying notes are an integral part of the financial statements

SAN MIGUEL COMMUNITY SERVICES DISTRICT

BALANCE SHEET Governmental Funds June 30, 2015

	General Fund
ASSETS	
Cash and cash equivalents	\$ 567,495
Prepaid expense	1,096
Note receivable-net allowance	2,893
Amounts due from other funds	186,641
Total assets	\$ 758,125
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 5,236
Accrued expenses	6,264
Accrued vacation payable	2,115
Refundable deposits	2,000
Total liabilities	15,615
Fund balances:	
Nonspendable	1,096
Assigned	741,414
Total fund balances	\$ 742,510
Total liabilities and fund balances	\$ 758,125

The accompanying notes are an integral part of the financial statements

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

Total fund balances - government funds	\$ 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)
Net position of governmental activities	\$ 1,250,219

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

	<u>General Fund</u>
Revenues:	
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
Expenditures:	
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
Excess of revenue over expenditures	87,153
Fund balance at beginning of year	655,357
Fund balance at end of year	\$ 742,510

The accompanying notes are an integral part of the financial statements

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

Net Change in Governmental Fund Balances

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

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

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

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

Change in Net Position of Governmental Activities

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

Proprietary Funds

June 30, 2015

ASSETS

Current assets:

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

Total current assets	1,271,132
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Noncurrent assets:

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

Total noncurrent assets	5,756,436
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Total assets	\$ 7,027,568
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LIABILITIES

Current liabilities:

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

Total current liabilities	268,941
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Noncurrent liabilities:

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

Total noncurrent liabilities	1,780,830
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Total liabilities	2,049,771
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NET POSITION

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

Total net position	\$ 4,977,797
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SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Proprietary Funds
For the Year Ended June 30, 2015

Operating revenues:	
Utility sales	\$ 643,501
Service charges and fees	494,521
Total revenues	<u>1,138,022</u>
Operating expenses:	
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>
Non-operating revenues (expenses):	
Property taxes	151,338
Investment income	2,659
Grants	187,144
Interest expense	(77,295)
Total non-operating revenues (expenses)	<u>263,846</u>
Change in net position	545,622
Net position at beginning of year	4,432,175
Net position at end of year	<u>\$ 4,977,797</u>

The accompanying notes are an integral part of the financial statements

SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF CASH FLOWS

Proprietary Funds

For the Year Ended June 30, 2015

Cash flows from operating activities:	
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
Cash flows from non-capital financing activities:	
Property taxes	151,338
Amounts due to other funds	(6,568)
Net cash provided by non-capital financing activities	144,770
Cash flows from capital and related financing activities:	
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)
Cash flows from investing activities:	
Interest on investments	2,659
Net cash provided by investing activities	2,659
Net change in cash	474,760
Cash and cash equivalents-beginning	744,426
Cash and cash equivalents-end	\$ 1,219,186
Reconciliation of operating loss to net cash provided by operating activities:	
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
Net cash used by operating activities	\$ 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:

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

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

NOTE 4: PROPERTY, PLANT AND EQUIPMENT

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

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

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

See Auditor's report

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

NOTE 5: LONG-TERM DEBT

Long term debt consisted of the following:

Note Payable:

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 33,774	\$ 3,168	\$ 36,942
2017	35,323	1,619	36,942
Totals	\$ 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	\$ <u>1,169,423</u>	\$ <u>1,073,522</u>	\$ <u>2,242,945</u>

Bonds Payable:

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

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

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

NOTE 5: LONG-TERM DEBT (continued)

Changes in long-term liabilities

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

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

NOTE 6: RISK MANAGEMENT

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

NOTE 6: PENSION PLAN

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

NOTE 7: BUDGETARY DATA

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

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

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

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

**REQUIRED
SUPPLEMENTAL INFORMATION**

SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Budget and Actual - Governmental Funds

For the Year Ended June 30, 2015

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

The accompanying notes are an integral part of the financial statements

**OTHER
SUPPLEMENTAL INFORMATION**

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

Assets:	<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
LIABILITIES AND FUND BALANCES				
Liabilities:				
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
Fund balances:				
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

	<u>Administration</u>	<u>General/Fire Department</u>	<u>Street Lighting</u>	<u>Totals</u>
Revenues:				
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
Expenditures:				
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
Excess of revenues over expenditures before transfers	-	55,390	31,763	87,153
Fund balance at beginning of year		375,198	280,159	655,357
Fund balance at end of year	\$ -	\$ 430,588	\$ 311,922	\$ 742,510

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

ASSETS

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

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

LIABILITIES AND NET POSITION**Liabilities**

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

\$ 11,295	\$ 10,392	\$ 21,687
5,277	27,543	32,820
6,809	6,809	13,618
4,373	9,802	14,175
182,858	3,783	186,641
	421,407	421,407
190,000	1,169,423	1,359,423
400,612	1,649,159	2,049,771
Net position:		
1,116,934	2,858,672	3,975,606
372,406	629,785	1,002,191
1,489,340	3,488,457	4,977,797
\$ 1,889,952	\$ 5,137,616	\$ 7,027,568

Net position:

Invested in capital assets - net of related debt
Unrestricted
 Total net position
 Total liabilities and net position

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
Operating revenues:			
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
Operating expenses:			
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
Non-operating revenues (expenses):			
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
Change in net position	543,826	1,796	545,622
Net position at beginning of year	945,514	3,486,661	4,432,175
Net position at end of year	\$ 1,489,340	\$ 3,488,457	\$ 4,977,797



San Miguel Community Services District Board of Directors Meeting

Staff Report

September 22, 2016

AGENDA ITEM: XI. 17

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

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.

BACKGROUND:

The Board referred the FY 2016-17 Operations & Maintenance (O & M) Budget back to F & Budget Committee to complete final modifications/changes. Committee met on September 8, 2016 to conduct this final review and made final modifications to projected revenues and expenses that have been incorporated into the attached document for Board adoption.

The FY 2016-17 is not balanced but there are deficits in Department Fund Accounts due to Board imposed restrictions to revenue accounting, reduced water sales that are not consistent with current trends or historical water sales data and extraordinary expenses for lawsuit and other personnel related defenses of District. Committee agreed to specific modifications in revenues and specific fund account expenses but there is a remaining deficit to be resolved.

Board may elect to resolve this fund account projected deficit by: using capital reserves sufficient to balance the budget or leaving the FY as a deficit and do a mid-year adjustment in February to resolve the projected deficit. Staff is not recommending leaving the FY 2016-17 O & M budget as a deficit, therefore, the Board must determine and commit to using capital reserves to resolve the projected shortfall for deficit fund accounts.

FY 2016-17 FINAL OPERATIONS & MAINTENANCE BUDGET

One of the solutions coming out of last year's budget process was the use of 2-year budgeting process. *"SOLUTION—Develop and provide a 2-Year approach in preparing Preliminary*

Budgets for both Fiscal Years but approving and adopting only FY 2015-16 O&M and the 2015-16 CIB with approving the Fiscal Year 2016-17 budgets.”

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

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

2) consolidating specific legal and non-legal expenses that can be attributed to entire District, such as District General Counsel, insurance (property and liability) and other identified expenses to Administration Department, Fund 10. We are setting up a separation in accounting module of Black Mountain for Fund 10 General Counsel expenses to track per contract agreement annual cap, \$50,000 from other special counsel expenses, such as Steinbeck lawsuit and personnel relations.

3) use of water or wastewater connection/hook-up fees or unknown impact fees **are not included** projected budget revenues, thus maintaining Board imposed restrictions on such revenues. Such monies, when received, are to be appropriated by Board action for uses other than O & M expenses unless these O & M deficits are resolved using Board approval of reserves for that purpose. It is anticipated the high water demand and sales will continue with demand coming from increased number of homes that have been built or being built.

4) preparing master planning for water and wastewater system expansion and/or other system improvements will be done using grant funding whenever available in lieu of Capital Reserves. As a result of Board discussions on 8-18-2016, District staff has already begun initiating a Prop 218 rate study process in FY 2016-17 budget year by seeking out consulting services for this work.

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

Significant Budget Features and Changes:

While it is important to note, this is the first time that the Black Mountain System has been used in preparing the Fiscal Years budgets. The initial results have included: less staff time in preparation; less data exporting/importing between different accounting systems; easier to read format for the budget, less time making adjustments and identifying appropriate budget categories. The 2016-17 and the FY 2017-18 Planning Budgets, in Black Mountain format, are now providing a data base of financial accounting and reporting.

In future meetings, the Board will be asked to consider setting contributions by each Fund in net FY 2015-16 revenues to the Capital Reserve Fund account, Investment Fund and Capital Projects Fund accounts. The Vehicle Replacement Fund account will use the O & M budget expense line item for contributions to this fund.

This year's budget focus also continues to:

- Improve District efficiency in operations and maintenance,
- Address and reverse accumulated deferred maintenance practices
- Is oriented to be proactive in measured responses, rather than reactive, and
- Strengthens and provides adequate staffing levels to serve the Board and public.

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

This year, staff is forecasting 3 projects:

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

These projects are calculated to provide an estimated \$356,400+ in water and sewer fees in revenue. As of the date of this report, water connection/hook-up fees totaling **\$49,000 plus \$41,660** (received 9-9-2016) in sewer connection fees from Jazzy Town, Phase 2 have been received. Generally accepted accounting practices specify that such revenues are counted upon actual receipt at the time received. Such revenues are then to be appropriated and designated for District Capital Reserves for Water and Wastewater or other accounts at least twice a year in August and February.

PREPARED BY:

Darrell W. Gentry

Darrell W. Gentry, General Manager

Attachments:

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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	15-16	16-17	16-17	16-17	16-17
46060 Transfer In- Solid Waste					357	0%	1,336		1,336	374%
Transfer in: 0.05%-Solid Waste = \$508+ \$828 = \$1,336										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Shared Legal expenses (\$165,500) to be transferred in from Solid Waste O & M										
budget - \$828										
Group:					71,520	0%	267,166	0	267,166	373%
Fund:					84,020	0%	267,176	0	267,176	317%

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
40000										
40220 Weed Abatement Fees			1,662	1,646	1,000	165%	450		450	45%
40300 Fireworks Permit Fees				1,800	1,000	180%	800		800	80%
40320 Fire Impact Fees			4,016	55,217	67,000	82%	10		10	0%
will record actuals rec'd-FY 2016-17 no forecasted dollar amount projected per Board direction. District has already rec'd \$7,579 in fire impact fees as of 9-8-2016.										
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. Note: These revenues shall be restricted to repayment of Fire Capital Reserves, not General Fire Dept O & M expenses.										
40500 VFA Assistance Grant					5,000	0%	10		10	0%
This item shows minimum funds in the event that there are revenues received but not presently anticipated.										
42200 Fire Recovery Program					500	0%	5		5	1%
Will record any actual receivables. No forecast estimate provided until or if actual history sets a trend pattern.										
Group:			10,042	63,094	76,700	82%	109,475	0	109,475	142%
43000 Property Taxes Collected										
43000 Property Taxes Collected			45,034	291,174	264,430	110%	308,300		308,300	116%
Based on County Tax estimates to be received in FY 2016-17.										
Group:			45,034	291,174	264,430	110%	308,300	0	308,300	116%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire				61,224	0	***%	30,000		30,000	*****
Actuals for FY 2015-16 are realized but not previously forecasted for revenue budgeting. F & B Committee recommended. Same approach will be maintained for FY 2016-17 revenue budget.										
Group:				61,224	0	***%	30,000	0	30,000	*****
46000 Interest										
46000 Interest			425	38	0	***%	50		50	*****
based on historical information of actuals received and disbursed.										
46010 Transfer In					33,151	0%	76,308		76,308	230%
carryover from 2015-16 for fire station capital improvements \$49,000, as approved by Board. Transfer In a Board appropriation of \$27,308 for legal exps. \$49,000.00 + \$27,308.00 = \$76,308.00										

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
46155 Will Serve Processing					0	0%	10		10	*****%
Shown in order to account for any revenues received. There has already been 1 project, Dollar General, requesting a Fire Will Serve letter in July.										
46175 Sale of Surplus Property			2,058		0	0%	10		10	*****%
There is likely to be some surplus property identified for sale in this fiscal year but projected revenues are minimal.										
Group:			2,483	38	33,151	0%	76,378	0	76,378	230%
Fund:			57,559	415,530	374,281	111%	524,153	0	524,153	140%

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%	80,000		80,000	106%
Group:			12,741	80,467	75,229	107%	80,000	0	80,000	106%
46000 Interest										
46000 Interest			434	38	0	***%	30		30	*****%
46010 Transfer In Transfer In from Capital Reserves for legal expenses.					0	0%	4,965		4,965	*****%
46180 Public Records Requests					0	0%	10		10	*****%
Group:			434	38	0	***%	5,005	0	5,005	*****%
Fund:			13,175	80,505	75,229	107%	85,005	0	85,005	112%

40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	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										
40850 Wastewater Hook-up Fees			220,298	282,610	150,000	188%	10		10	0%
Will record actuals received. Anticipated but not forecasted estimate is \$150,000 to be received. Received \$41,000 in sewer hook-up fees from Jazzy Town, Phase 2 9-9-2016. A revenue budget estimate is stated so any actuals can be accounted for but Board policy requires an appropriation for any use.										
40900 Wastewater Sales			297,324	336,240	318,000	106%	350,000		350,000	110%
Based on historical trend and actuals over past 3 years. Actuals received will be allocated per Board policy and meeting action.										
40910 Wastewater Late Charges			5,643	6,492	0	***%	4,000		4,000	*****%
Based on historical and actual data. Actuals received will be allocated per Board policy and meeting action.										
Group:			523,265	625,342	468,000	134%	354,010	0	354,010	75%
43000 Property Taxes Collected										
43000 Property Taxes Collected			7,320	45,951	45,148	102%	47,200		47,200	104%
Based on County Tax estimates for FY 2016-17.										
Group:			7,320	45,951	45,148	102%	47,200	0	47,200	104%
46000 Interest										
46000 Interest			1,033	153	0	***%	50		50	*****%
Based on historical actual data.										
46010 Transfer In										
46010 Transfer In						0	0%	66,200	66,200	*****%
Transfer In from Wastewater Cap Reserves for Legal Expenses										
46151 Refund/Adjustments			-3,041	3,987	0	***%	1,000		1,000	*****%
Based on historical actuals.										
46153 Plan Check Fees						0	0%	100	100	*****%
46155 Will Serve Processing			117		0	0%	10		10	*****%
Actual revenues will be recorded.										
46175 Sale of Surplus Property			47		0	0%	10		10	*****%
There is anticipated surplus equipment to be sold in this fiscal year but projected revenue is minimal.										
46180 Public Records Requests			2		0	0%	10		10	*****%
Group:			-1,842	4,140	0	***%	67,380	0	67,380	*****%
Fund:			528,743	675,433	513,148	132%	468,590	0	468,590	91%

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
41000 Water Sales										
41000 Water Sales			295,011	330,141	362,996	91%	345,000		345,000	95%
Based on historical trends and actuals over past 3 years.										
41001 Water Connection Fees			209,614	252,950	0	***%	10		10	*****%
Actuals received will be recorded and transferred per Board policy and meeting action.										
\$47,000 actual water connection fees received on July 1, 2016--Jazzy Town Ph 2 to be allocated by Board.										
Anticipated revenues from actual construction projects is \$100,000.										
41005 Water Late Charges			7,921	14,080	0	***%	2,000		2,000	*****%
Actuals received will be recorded and transferred per Board policy and meeting action.										
41010 Water Meter Fees			62,654	23,030	95,000	24%	20,500		20,500	21%
Group:										
			575,200	620,201	457,996	135%	367,510	0	367,510	80%
44000 Forestry & Fire Protection Reimbursement										
44005 State Grants					0	0%	10		10	*****%
Group:										
					0	0%	10	0	10	*****%
46000 Interest										
46000 Interest			1,464	153	1,000	15%	150		150	15%
Based on historical trends and actual data.										
46010 Transfer In					15,786	0%	89,200		89,200	565%
Transfer In from Water Project Fund account for water meter replacement bank account to be done this fiscal year as recommended by F & B Committee--\$23,000.00.										
Transfer In from Cap Reserves for Legal Expenses--\$66,200.00										
46151 Refund/Adjustments			-3,237	4,520	0	***%	10		10	*****%
46153 Plan Check Fees					2,000	0%	2,060		2,060	103%
Actuals received will be recorded and transferred per Board policy and meeting action.										
46155 Will Serve Processing			117	500	500	100%	515		515	103%
46175 Sale of Surplus Property			347		0	0%	10		10	*****%
There is anticipated surplus property to be sold during this fiscal year but projected revenue is minimal.										
46180 Public Records Requests			2		0	0%	10		10	*****%
Group:										
			-1,307	5,173	19,286	27%	91,955	0	91,955	476%
Fund:										
			573,893	625,374	477,282	131%	459,475	0	459,475	96%

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
46000 Interest										
46005 Franchise Fees					28,000	0%	28,714		28,714	102%
46010 Transfer In					0	0%	828		828	*****%
Transfer In from Cap Reserves for Legal Expenses -- \$828.00										
Group:					28,000	0%	29,542	0	29,542	105%
Fund:					28,000	0%	29,542	0	29,542	105%
Grand Total:			1,173,370	1,796,842	1,551,960		1,833,941	0	1,833,941	

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

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
61000	Administration										
111	BOD Stipend				5,600	6,000	93%	5,000		5,000	83%
	1099 Income reporting of Board stipend. Adjusted for Director Buckman donating his stipend pay for purposes of partial payment of janitorial service costs.										
301	Facility Use					0	0%	10		10	*****%
310	Phone and fax expense transferred in from other funds.					0	0%	4,710		4,710	*****%
315	Postage, shipping and fre					0	0%	10		10	*****%
320	Printing and reproduction				496	1,020	49%	300		300	29%
324	Professional Svcs- Consul I T Services -- Annual Cost for ongoing services - \$4,800 transferred in from other fund accounts plus computer system upgrade costs.					10,000	0%	10,000		10,000	100%
327	Professional svcs - Legal Will need to be appropriated and transferred into Fund 10 Revenues by separate Board action from Capital Reserves for each Department Fund account. HALF IN September. SECOND HALF IN February 2017.				93,546	40,000	234%	165,500		165,500	414%
328	Insurance - prop and liab transferred in from other fund accounts					0	0%	24,000		24,000	*****%
340	Meetings and conferences CSDA annual conference			20		3,000	0%	800		800	27%
345	Mileage expense reimburse			47	398	650	61%	100		100	15%
375	Internet expenses transferred in from other fund accounts					300	0%	4,116		4,116	1372%
376	Webpage- Upgrade/Maint Streamline - annual costs for District webpage hosting. Expense transferred in from all other fund account expenses.					3,000	0%	2,400		2,400	80%
385	Dues and subscriptions CSDA membership annual renewal fees. transferred in from all other fund accounts.					0	0%	5,130		5,130	*****%
386	Education and training Staff and/or Board Training. transferred in from other fund accounts.				5,447	6,250	87%	4,800		4,800	77%
394	LAFCO Allocations Annual Assessment imposed by LAFCO (based on 5.8% assessmt). transferred in from other fund accounts					0	0%	5,500		5,500	*****%
405	Software Purchase of Black Mtn Depreciation software module					3,000	0%	5,100		5,100	170%

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	Exp.	Budget	Changes	Budget	Budget
		-----				-----	-----	-----	-----	-----	-----
415	Office Equipment				730	3,000	24%	5,000		5,000	167%
	purchase of new copier/printer and supplies based on revised costs. transferred in from other fund accounts										
465	Cell phones, radios and p						0 0%	1,680		1,680	*****%
	cell reimbursements. transferred in from other fund accounts.										
475	Computer supplies and upg				2,024		0 ***%	22,938		22,938	*****%
	Purchase of computer system equipment, servers and backup units -- \$11,310 with install cost-\$6408 plus timeclock computer system annual maintenance fees - \$6,400.										
	Revised per changes in cost estimates for computer system.										
	Account:		67	108,241	76,220	142%	267,094		0	267,094	350%
	Fund:		67	108,241	76,220	142%	267,094		0	267,094	350%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
62000	Fire										
105	Salaries and Wages Fire Chief, Asst Fire Chief, portion of GM salaries and Admin expense.			88,828	44,746	46,250	97%	75,350		75,350	163%
120	Workers' Compensation coverage includes volunteers, contract and admin positions.			7,730	6,968	5,000	139%	7,474		7,474	149%
121	Physicals Annual firefighter physical exams				1,200	11,500	10%	1,600		1,600	14%
125	Volunteer firefighter sti			-23,829	21,632	32,000	68%	44,281		44,281	138%
126	Strike Team Pay - VFF Strike Team expense is a reimbursed expense for time & equipmt spent on out of district fire assignments.			-37,616	33,379	25,000	134%	37,523		37,523	150%
130	Payroll Tax - Fed W/H			-811		0	0%	7,860		7,860	*****%
135	Payroll Tax - FICA				3,450	0	***%	75		75	*****%
140	Payroll Tax - Medicare Based on historical and actual data.			186	1,441	0	***%	23		23	*****%
155	Payroll Tax - SUI Based on historical and actual data.			262	1,689	0	***%	51		51	*****%
165	Payroll Tax - FUTA				3,801	0	***%	99		99	*****%
205	Insurance - Health			4,043	418	900	46%	351		351	39%
210	Insurance - Dental			1,115	37	200	19%	28		28	14%
215	Insurance - Vision			432	6	30	20%	4		4	13%
225	Retirement - PERS expense			1,201	51	700	7%	5,090		5,090	727%
305	Operations and maintenanc paint--apparatus bay, office area, upstairs bath and cleaning/maintenance janitorial services			3,342	1,948	0	***%	2,900		2,900	*****%
315	Postage, shipping and fre			518	654	200	327%	625		625	313%
320	Printing and reproduction			118		200	0%	200		200	100%
325	Professional svcs - Accou annual Black Mountain maintenance fees and audit report			585		1,500	0%	2,500		2,500	167%

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						
327	Professional svcs - Legal legal expenses moved to Fund 10 Admin. The calculated fund transfer is listed under Fund 10 revenues.			2,790	4,650	14,000	33%			0	0%
	\$27,315 shared legal expense to be transferred from Fire Capital Reserves.										
335	Meals - Reimbursement			132	84	500	17%	500		500	100%
340	Meetings and conferences Separate firefighting org and Fire Chief meetings					700	0%	750		750	107%
345	Mileage expense reimburse			66		650	0%	350		350	54%
351	Repairs and maint - equip repairs to tools, valves and other small equipmt			4,012	4,526	3,500	129%	1,500		1,500	43%
352	Repairs and maint - struc			405	259	0	***%	350		350	*****%
354	Repairs and maint - vehic repairs to fire vehicles as needed			5,760	9,169	9,000	102%	9,500		9,500	106%
370	Dispatch services annual costs to District and based on actual invoiced 8-15-2016 amt.			5,340	6,414	6,600	97%	8,082		8,082	122%
380	Utilities - alarm service			63	18	275	7%	285		285	104%
381	Utilities - electric			2,726	1,585	2,150	74%	1,850		1,850	86%
382	Utilities - propane			146	164	540	30%	250		250	46%
385	Dues and subscriptions membership dues- Ca State FF Assoc			5,013	1,627	3,000	54%	1,975		1,975	66%
386	Education and training Combined Accts 386 and 387 into a single acct For specialized firefighter training exercises, CPR/First Aid, rescue/confined space			1,042	401	1,000	40%	11,526		11,526	1153%
393	Advertising and public no anticipated public notice for UFC update 2017			50	88	1,000	9%	1,025		1,025	103%
395	Community Outreach fire safety and prevention			907	395	900	44%	923		923	103%
440	Vehicle Replacement Fund Modify this budget expense as may be needed for balancing fund account, such as 24,000 instead of \$30,000.					0	0%	30,000		30,000	*****%
450	EMS supplies			1,704	1,815	2,550	71%	2,500		2,500	98%

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

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 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						
455	Fire Safety Gear & Equipm This expense could be lowered by \$7,500 by use of fire impact fees received on 9-9-2016.			26,454	4,180	10,500	40%	10,600		10,600	101%
470	Communication equipment replacement of 10 pagers and handheld radios.			2,414	3,699	15,000	25%	15,050		15,050	100%
485	Fuel expense			5,194	5,590	6,500	86%	6,500		6,500	100%
490	Small tools and equipment purchase of pumps			1,097	1,180	3,500	34%	1,500		1,500	43%
495	Uniform expense replacement of uniforms & wildland equipment for new volunteers.			1,749	4,698	3,000	157%	4,610		4,610	154%
503	Weed Abatement Costs annual weed abatement activities.			2,160	6,384	2,000	319%	2,810		2,810	141%
505	Fire Training Grounds Additional improvements to facility for firefighting and rescue training.			2,272	1,895	0	***%	2,900		2,900	*****%
510	Fire station addition 2015-16 carry-over approved by Board.				17,000	0	***%	49,000		49,000	*****%
710	County hazmat dues Annual cost to District			1,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee			696	54	750	7%	350		350	47%
820	Fireworks Clean Up			-1,400	1,000	0	***%	1,000		1,000	*****%
905	Transfer out Transfer out for insurance-prop & liability, computer upgrades, CSDA membership, webpage maintenance, staff training, LAFCO and other expenses.					11,801	0%	44,248		44,248	375%
Shared Legal fees will be transferred from Fire Capital Reserves and shown as a separate transfer in for revenue											
960	Property tax expense			142	721	350	206%	735		735	210%
999	Fire Impact fees if there are expenses related to administering fire impact fee revenues, this minimal cost is identified.					0	0%	10		10	*****%
Account:				118,038	201,016	225,246	89%	398,713	0	398,713	177%
Fund:				118,038	201,016	225,246	89%	398,713	0	398,713	177%

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

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
63000	Lighting										
105	Salaries and Wages A portion of GM salary and admin expense			16,158	6,554	8,850	74%	9,610		9,610	109%
120	Workers' Compensation			243	2,363	500	473%	750		750	150%
130	Payroll Tax - Fed W/H			-811		0	0%	1,625		1,625	*****%
135	Payroll Tax - FICA			45	229	0	***%			0	0%
140	Payroll Tax - Medicare			16	89	0	***%	25		25	*****%
155	Payroll Tax - SUI			4	55	0	***%	50		50	*****%
165	Payroll Tax - FUTA			30	85	0	***%			0	0%
205	Insurance - Health Based on actuals data.			1,013	494	900	55%	395		395	44%
210	Insurance - Dental Formula for costs associated with utility crew enrolled in dental plan.			24	34	70	49%	50		50	71%
215	Insurance - Vision Formula costs based on utility crew enrolled in vision plan.			4	5	15	33%	25		25	167%
225	Retirement - PERS expense Formula costs shared for utility crew enrolled in PERS.			727	1,792	400	448%	1,135		1,135	284%
305	Operations and maintenanc scheduled scissor lift repairs			1,127	222	1,500	15%	3,700		3,700	247%
320	Printing and reproduction			31	41	75	55%	75		75	100%
325	Professional svcs - Accou shared audit expense			585		1,500	0%	750		750	50%
340	Meetings and conferences					100	0%	450		450	450%
351	Repairs and maint - equip				934	2,000	47%	500		500	25%
353	Repairs & Maint- Infrastr				183	1,000	18%	500		500	50%
381	Utilities - electric			15,156	13,733	16,500	83%	15,000		15,000	91%
410	Office Supplies				425	0	***%	750		750	*****%
440	Vehicle Replacement Fund shared expense with use of Utility Dept vehicles for repairs and installations					0	0%	10,000		10,000	*****%

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

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	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
490	Small tools and equipment specific tools/equipmt for lamp or pole repairs					400	0%	500		500	125%
500	Capital Outlay conversion to LED lamps in existing lights				5,405		0 ***%	12,500		12,500	*****%
905	Transfer out To Fund 10 for district wide expenses. Legal expenses to be separately transferred from Capital Reserves shown as a transfer in for revenues.					2,513	0%	8,015		8,015	319%
	Account:			34,352	32,643	36,323	90%	66,405	0	66,405	183%
	Fund:			34,352	32,643	36,323	90%	66,405	0	66,405	183%

%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
64000	Sanitary										
105	Salaries and Wages			96,990	126,646	105,720	120%	128,100		128,100	121%
120	Workers' Compensation				7,000	8,000	88%	8,675		8,675	108%
130	Payroll Tax - Fed W/H			-3,245		0	0%	23,350		23,350	*****%
135	Payroll Tax - FICA				3,197	0	***%	710		710	*****%
140	Payroll Tax - Medicare			514	1,853	0	***%	600		600	*****%
155	Payroll Tax - SUI			62	659	0	***%	1,017		1,017	*****%
160	Payroll Tax - ETT			21	97	0	***%	22		22	*****%
165	Payroll Tax - FUTA				1,102	0	***%	1,969		1,969	*****%
205	Insurance - Health include employer contributions. Actual expense will be calculated based on actual hours, not a fixed amount.			12,922	9,082	16,000	57%	11,349		11,349	71%
210	Insurance - Dental			372	858	1,250	69%	1,091		1,091	87%
215	Insurance - Vision			54	131	350	37%	166		166	47%
225	Retirement - PERS expense			9,667	9,008	12,250	74%	12,440	5	12,445	102%
305	Operations and maintenanc materials and repairs to bldg and grds			9,486	3,631	5,000	73%	5,500		5,500	110%
315	Postage, shipping and fre Based on 764 customers x .46 x 12 mos = \$4,216 / 2= \$2,108 for water and for wstewater plus potential rate study information to be mailed out during FY period.			2,089	2,195	1,000	220%	2,600		2,600	260%
320	Printing and reproduction			125	279	600	47%	500		500	83%
324	Professional Svcs- Consul SCADA annual consulting & maintenance costs					0	0%	1,000		1,000	*****%
325	Professional svcs - Accou Audit services			2,340		4,500	0%	2,500		2,500	56%
326	Professional svcs - Engin			9,321	10,203	5,000	204%	3,000		3,000	60%
340	Meetings and conferences			488		500	0%	300		300	60%
345	Mileage expense reimburse			158	258	250	103%	200		200	80%

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						
351	Repairs and maint - equip			947	1,594	5,500	29%	14,000		14,000	255%
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%
380	Utilities - alarm service			906	805	1,100	73%	1,125		1,125	102%
381	Utilities - electric			59,464	55,298	50,000	111%	67,000		67,000	134%
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%	1,500		1,500	188%
386	Education and training operator certification training				395	1,000	40%	1,250		1,250	125%
393	Advertising and public no for rate study notice and advertising.			75	45	275	16%	300		300	109%
410	Office Supplies for rate study informational mailings and other office supplies				1,439	500	288%	750		750	150%
420	Equip. & Supplies grinder pumps			8,869	112	700	16%	2,800		2,800	400%
440	Vehicle Replacement Fund					0	0%	3,000		3,000	*****%
459	Scada recurring charges -- maint and support				25,206	0	***%	1,000		1,000	*****%
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%
495	Uniform expense utility crew shirts, pants and sweatshirts			97	458	375	122%	550		550	147%

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

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
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%
570	Repairs, Maint. and Video Inspection and Cleaning of sewer lines. Vax cleaning done by contr.- \$8,500 anticipated cost. remaining \$1,475 for cleaning as needed.			7,800	9,267	9,000	103%	9,975		9,975	111%
582	WWTP Plant Maintenance routine repairs to plant facility			10,785	10,341	13,000	80%	9,000		9,000	69%
585	Sludge Removal Project				11,518	15,000	77%	250		250	2%
705	Waste Discharge Fees/Perm RWQCB annual fees			17,017		18,000	0%	25,000		25,000	139%
715	Licenses, permits and fee regulatory agency permit and operator certification fees			2,427	20,502	2,500	820%	2,500		2,500	100%
905	Transfer out transfer to Fund 10--Insurance, LAFCO and other than legal expenses. Legal expenses will be transferred from Wastewater Capital Reserve					11,530	0%	106,866	6	106,872	927%
960	Property tax expense			151	79	150	53%	150		150	100%
	Account:			260,428	324,608	314,494	103%	468,805	11	468,816	149%
	Fund:			260,428	324,608	314,494	103%	468,805	11	468,816	149%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
65000	Water										
105	Salaries and Wages			110,300	141,566	126,660	112%	128,100		128,100	101%
120	Workers' Compensation			2,595	7,007	4,000	175%	8,270		8,270	207%
130	Payroll Tax - Fed W/H			-3,245		0	0%	23,177		23,177	*****%
135	Payroll Tax - FICA			696	3,202	0	***%			0	0%
140	Payroll Tax - Medicare			543	2,054	0	***%	458		458	*****%
155	Payroll Tax - SUI				715	0	***%	1,017		1,017	*****%
160	Payroll Tax - ETT			23	111	0	***%	22		22	*****%
165	Payroll Tax - FUTA				1,197	0	***%	1,969		1,969	*****%
205	Insurance - Health includes employee and employer contributions. fixed amount.			13,069	10,687	12,664	84%	11,349		11,349	90%
210	Insurance - Dental includes employee and employer contributions			380	978	1,017	96%	1,092		1,092	107%
215	Insurance - Vision includes employee and employer contributions.			55	149	200	75%	166		166	83%
225	Retirement - PERS expense includes 1959 Survivor, 4680, 26019 and 457 retirement plans with employee and employer contributions.			9,743	10,084	12,250	82%	12,337		12,337	101%
305	Operations and maintenanc material purchases, painting, repairs.			10,997	6,037	4,500	134%	4,500		4,500	100%
315	Postage, shipping and fre See calculation in wastewater fund acct #40,315			2,505	2,163	2,100	103%	2,108		2,108	100%
320	Printing and reproduction			381	506	400	127%	575		575	144%
325	Professional svcs - Accou audit			2,340		2,400	0%	2,500		2,500	104%
326	Professional svcs - Engin			11,570	2,510	10,000	25%	3,500		3,500	35%
327	Professional svcs - Legal				71,983	16,550	435%			0	0%
340	Meetings and conferences			474		400	0%	750		750	188%

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						
345	Mileage expense reimburse			387	291	250	116%	300		300	120%
351	Repairs and maint - equip operational repairs to pumps and purchase a booster pump for waste water filling station at Well#3 to sell the waste pump water.			6,396	2,957	1,500	197%	3,500		3,500	233%
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	*****%
362	Cross-Connection Control Annual inspection costs			761	1,145	800	143%	1,200		1,200	150%
381	Utilities - electric			31,796	28,050	29,500	95%	31,000		31,000	105%
382	Utilities - propane			281	309	600	52%	350		350	58%
383	Utilities - trash			-1,588	567	625	91%	650		650	104%
385	Dues and subscriptions membership renewals			2,884	6,883	1,540	447%	6,875		6,875	446%
386	Education and training				1,129	2,000	56%	1,200		1,200	60%
393	Advertising and public no			225	200	150	133%	210		210	140%
400	Supplies				322	6,000	5%	150		150	3%
410	Office Supplies				2,240	700	320%	750		750	107%
420	Equipt. & Supplies			8,869	299	650	46%	8,000		8,000	1231%

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

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
440	Vehicle Replacement Fund					0	0%	3,000		3,000	*****%
459	Scada SCADA annual maintenance costs				100,806	0	***%	1,000		1,000	*****%
470	Communication equipment					100	0%	100		100	100%
481	Chemicals- Well #3			1,681	2,370	0	***%	2,500		2,500	*****%
482	Chemicals-Well #4			1,922	1,134	0	***%	2,500		2,500	*****%
483	Chemicals-SLT Well			219		0	0%	1,550		1,550	*****%
485	Fuel expense			3,032	2,385	3,200	75%	3,200		3,200	100%
490	Small tools and equipment			739	671	1,500	45%	800		800	53%
495	Uniform expense Utility crew uniform and boots			97	458	700	65%	550		550	79%
520	Water Main Valves Replace emergency repairs and replacements in streets.				3,965	0	***%	4,250		4,250	*****%
525	Water meter replacement there will be a transfer in from Water Project Fund and existing banking acct revenues-- \$23,000			13,678	8,117	9,800	83%	23,000		23,000	235%
535	Water Lines Repairs				502	0	***%	3,000		3,000	*****%
553	Manholes and Valve Raisin			1,420	1,062	0	***%	1,200		1,200	*****%
605	USDA Loan Payment District is required to maintain a bank acct with \$67,000 for automatic pymt to USDA. This expenditue will fund this acct with the minimum bank balance for FY pymts to USDA.			40,814	66,381	67,000	99%	41,000		41,000	61%
715	Licenses, permits and fee			10,909	-915	7,000	-13%	7,500		7,500	107%
805	Refundable Water & Hydran			305	3,949	0	***%	200		200	*****%
905	Transfer out See Fund 10 transfers in for breakdown of expenses shown here.					28,608	0%	106,866		106,866	374%
960	Property tax expense			121		0	0%	100		100	*****%
	Account:		306	325,619	520,167	361,364	144%	485,691	0	485,691	134%
	Fund:		306	325,619	520,167	361,364	144%	485,691	0	485,691	134%

%

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

60 SOLID WASTE 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						
66000	SOLID WASTE										
325	Professional svcs - Accou audit and acctg expenses					500	0%	2,500		2,500 500%	
340	Meetings and conferences					100	0%	500		500 500%	
384	Trash Recepticles trash receptacle bags Prior FY expenses were one time cost for recepticles.			4,758		5,000	95%	900		900 18%	
385	Dues and subscriptions					100	0%	100		100 100%	
393	Advertising and public no			799		500	160%	250		250 50%	
905	Transfer out Transfer to Fund 10 for shared legal (\$828) (\$508) and non-legal expenses					0	0%	1,336		1,336 *****%	
	Account:			5,557		6,200	90%	5,586	0	5,586 90%	
	Fund:			5,557		6,200	90%	5,586	0	5,586 90%	
	Grand Total:		306	738,504	1,192,232	1,019,847		1,692,294	11	1,692,305	

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

Fund	Proposed Revenues	Proposed Expenditures	Net Budget
10 ADMINISTRATION DEPARTMENT	267,176.00	267,094.00	82.00
20 FIRE PROTECTION DEPARTMENT	524,153.00	398,713.00	125,440.00
30 LIGHTING DEPARTMENT	85,005.00	66,405.00	18,600.00
40 WASTEWATER/SANITARY DEPARTMENT	468,590.00	468,816.00	-226.00
50 WATER DEPARTMENT	459,475.00	485,691.00	-26,216.00
60 SOLID WASTE DEPARTMENT	29,542.00	5,586.00	23,956.00
Totals	1,833,941.00	1,692,305.00	141,636.00

09/16/16
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SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenues Over (Under) Expenditures Report
For the Year: 2016 - 2017

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Fund	Proposed Revenues	Proposed Expenditures	Net Budget
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10 ADMINISTRATION DEPARTMENT	267,176.00	267,094.00	82.00
20 FIRE PROTECTION DEPARTMENT	524,153.00	398,713.00	125,440.00
30 LIGHTING DEPARTMENT	85,005.00	66,405.00	18,600.00
40 WASTEWATER/SANITARY DEPARTMENT	468,590.00	468,816.00	-226.00
50 WATER DEPARTMENT	459,475.00	485,691.00	-26,216.00
60 SOLID WASTE DEPARTMENT	29,542.00	5,586.00	23,956.00
Totals	1,833,941.00	1,692,305.00	141,636.00

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 22nd day of September, 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
Revenue Budget Report -- MultiYear Actuals
For the Year: 2017 - 2018

10 ADMINISTRATION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

30 LIGHTING DEPARTMENT

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

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

40 WASTEWATER/SANITARY DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

60 SOLID WASTE DEPARTMENT

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

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

10 ADMINISTRATION DEPARTMENT

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

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

10 ADMINISTRATION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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

20 FIRE PROTECTION DEPARTMENT

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

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30 LIGHTING DEPARTMENT

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

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30 LIGHTING DEPARTMENT

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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30 LIGHTING DEPARTMENT

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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40 WASTEWATER/SANITARY DEPARTMENT

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

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40 WASTEWATER/SANITARY DEPARTMENT

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

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40 WASTEWATER/SANITARY DEPARTMENT

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

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40 WASTEWATER/SANITARY DEPARTMENT

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

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40 WASTEWATER/SANITARY DEPARTMENT

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

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50 WATER DEPARTMENT

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
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50 WATER DEPARTMENT

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

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50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

50 WATER DEPARTMENT

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

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

60 SOLID WASTE DEPARTMENT

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

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

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



San Miguel Community Services District Board of Directors Meeting

Staff Report

September 22, 2016

AGENDA ITEM: XI. 18

SUBJECT: Approve **RESOLUTION No 2016-33** to initiate public hearing process for forming a Groundwater Sustainability Agency (“GSA”) pursuant to Sustainable Groundwater Management Act (“SGMA”)

STAFF RECOMMENDATION:

Staff recommends that the Board approve **Resolution No 2016-33** to initiate public hearing process for forming a GSA within the existing District boundaries pursuant to SGMA

BACKGROUND:

What process must the San Miguel Community Services District (“District”) follow to form a Groundwater Sustainability Agency (“GSA”) under the Sustainability Groundwater Management Act (“SGMA”) by June 30, 2017?

Brief Answer:

The GSA formation process requires that the District:

1. Hold a public hearing with notice given once a week for two (2) successive weeks before the public hearing is held.
2. Adopt a resolution to form the GSA.
3. Submit all required documents to the Department of Water Resources (“DWR”) for a completeness review.
4. Notice of formation will be posted on DWR’s website within fifteen (15) days of completeness determination.
5. Wait ninety (90) days for the public notice period on DWR’s website.

Discussion:

GSA Formation is a five (5) step process that requires a public hearing and a ninety (90) day public notice period on DWR’s website. Each step, and the associated materials for those steps, is outlined below.

Step 1: Hold a public hearing following a two week (14 day) public notice period

Once the District decides to become a GSA, it must hold a public hearing in the county overlying the groundwater basin or portion of that basin for which it will serve as a GSA.ⁱ That public hearing must be publically noticed following the requirements under Government Code section 6066.ⁱⁱ To comply with Government Code section 6066, the notice must be published once a week for two (2) successive weeks with at least five (5) days intervening between each publication date. The publication period is fourteen (14) days.ⁱⁱⁱ

Step 2: Adopt a resolution to form the GSA

Following the public hearing, the District must adopt a resolution forming the new GSA.^{iv} That resolution must be submitted, along with several other documents, to DWR as part of the packet of information to form the GSA.

Step 3: Submit all required documents to DWR for a completeness review

The submission to DWR must include:

1. The service area boundaries of the GSA to be formed.
2. The resolution forming the new GSA.
3. Any bylaws, ordinance, or new authorities adopted by the District related to the GSA.
4. A list of interested parties and an explanation of how their interest will be considered in the development and operation of the GSA and the development and implementation of the Groundwater Sustainability Plan (“GSP”).
5. A list of interested parties and an explanation of how their interest will be considered in the development and operation of the GSA and the development and implementation of the Groundwater Sustainability Plan (“GSP”).^v

The District must submit the packet of information reflecting the actions taken to form the GSA within thirty (30) days of adopting the resolution to form the GSA.^{vi} If any of these elements are missing, the notice will not be posted on the DWR website, the District will receive notice from DWR indicating that the notice is not complete and given an opportunity to provide the additional required information.

Staff Recommendation:

Board should consider and declare its intent to set up a GSA by directing GM to advertise for required public hearing to be scheduled for October Regular Board meeting pursuant to SGMA. Staff believes that enacting a GSA for District boundaries is the most viable means to locally control water management within its boundaries and subject, potentially, District’s interests and its ratepayers to other agencies. The State DWR, in the event that no other GSA is established, will assume jurisdiction over unmanaged basin after the June 2017 deadline as specified by law.

(continued on next page)

PREPARED BY:

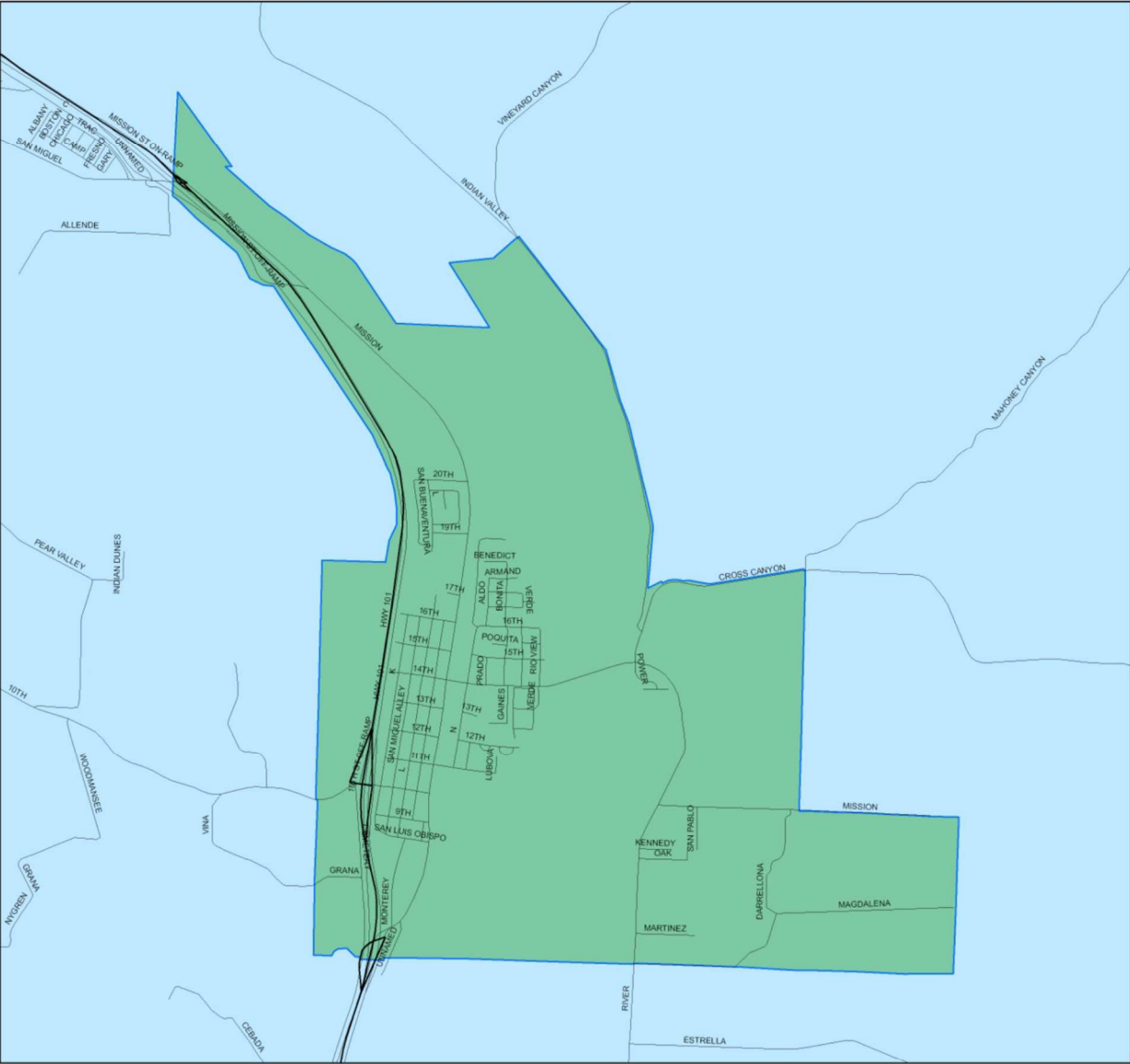
Darrell W. Gentry

Darrell W. Gentry, General Manager

Attachments:

- 1. Resolution No 2016-33**

San Miguel Community Services District Service Area & Sphere of Influence Recommendation

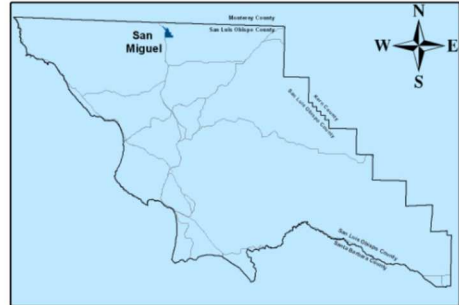


Legend

	Major Roads
	Service Area
	Sphere of Influence (Same as Service Area)



Prepared By SLOLAFCO
Name: San Miguel_SOI Bndy
Date: 7/1/2013



RESOLUTION NO. 2016- 33

RESOLUTION OF THE BOARD OF DIRECTORS OF SAN MIGUEL COMMUNITY SERVICES DISTRICT TO BECOME A GROUNDWATER SUSTAINABILITY AGENCY FOR A PORTION OF THE PASO ROBLES GROUNDWATER BASIN WITHIN THE SERVICE AREA AND SPHERE OF INFLUENCE FOR SAN MIGUEL COMMUNITY SERVICES DISTRICT

WHEREAS in September 2014, the Sustainable Groundwater Management Act (“SGMA”) was signed into law with an effective date of January 1, 2015 and codified at California Water Code Section 10720 et seq.: and

WHEREAS the legislative intent of SGMA is to among other goals: provide sustainable management of alluvial groundwater basins and sub-basins as defined by the California Department of Water Resources (“DWR”), to enhance local management of groundwater, to establish minimum standards for sustainable groundwater management and to provide specified local agencies the authority and technical and financial assistance necessary to sustainably manage groundwater; and

WHEREAS Water Code, Section 10723(a) authorizes a local agency with water supply management or local land use responsibilities or a combination of local agencies with such responsibilities overlying a groundwater basin to decide to become a Groundwater Sustainability Agency (“GSA”) under SGMA; and

WHEREAS San Miguel Community Services District (“SMCSD”) is a local agency with water supply management responsibilities exercised under the Community Services District Act, Government Code 61100(a) & (b) within its service area including management and infiltration of treated wastewater and supplying water to customers throughout SMCSD’s service area; and

WHEREAS sustainable groundwater management of high priority basins as designated by DWR is required under SGMA; and

WHEREAS the service area of SMCSD overlies portions of the Paso Robles Groundwater Sub basin, DWR Bulletin 118 Sub-basin No. 3-04.06 (“PR Basin”) which is designated by DWR as a high priority basin; and

WHEREAS California Water Code Section 10723.8 requires that a local agency, upon deciding to serve as a GSA, must hold public hearings as required by SGMA; and subsequently notify DWR within 30 days of the local agency’s decision to become a GSA authorized to undertake sustainable groundwater management within a basin; and

NOW THEREFORE THE SMCSD BOARD OF DIRECTORS HEREBY RESOLVES AND ORDERS AS FOLLOWS:

Section 1. That each of the above recitals are true and correct.

Section 2. The SMCSD Board of Directors hereby decides and determines that SMCSD shall become the GSA for all of those portions of the PR Basin underlying or within the service area and sphere of influence of SMCSD.

Section 3. SMCSD Staff is directed to schedule and provide public hearing notice for purposes of establishing a GSA in accordance with provisions and requirements of SGMA.

Section 4. The approval of this Resolution and the actions described herein are exempt from the requirements of the California Environmental Quality Act CEQA since:

1) they are not a project for purposes of CEQA (CEQA Guidelines 14 Cal. Code Regs. 15378(b)(5)) because the approval will not result in direct or indirect physical changes in the environment; and

2) it can be seen with certainty that there is no possibility that the approval in question may have a significant effect on the environment. (CEQA Guidelines 14 Cal. Code Regs. 15061(b)(3)) Staff is directed to file and post within five 5 business days a Notice of Exemption associated with this approval with the Clerk of the Board of Supervisors of San Luis Obispo County.

Section 5. The Board Secretary shall certify the adoption of this resolution.

PASSED APPROVED AND ADOPTED this 22nd day of September 2016 by the following Vote:

AYES

NOES

ABSENT

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