



# Agenda

## San Miguel Community Services District

### BOARD OF DIRECTORS

John Green, President  
Anthony Kalvans, Director

Larry Reuck, Vice President  
Gib Buckman, Director

Joseph Parent, Director

### THURSDAY, DECEMBER 14, 2017 6:00 P.M. closed session 7:00 P.M. opened session BOARD OF DIRECTORS SPECIAL MEETING AGENDA

**SMCSD Boardroom  
1150 Mission St.  
San Miguel, CA 93451**

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

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

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

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

**Agendas:** Agenda packets are available for 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: 6:00 PM**
- II. Pledge of Allegiance:**
- III. Roll Call:**
- IV. Approval of Special Meeting Agenda**
  
- V. ADJOURN TO CLOSED SESSION: Time:\_\_\_\_\_**

**A. CLOSED SESSION AGENDA:**

- 1. CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED LITIGATION**  
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9 : (1 case)
  
- 2. CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED LITIGATION**  
Significant exposure to litigation pursuant to paragraph (2) subdivision (d) of Section 54956.9:  
(1 case)
  
- 3. CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
Pursuant to Government Code Section 54956.8  
Properties: 021-051-017 and 021-051-016.  
Agency negotiator: (Blaine T. Reely, PhD,PE/Monsoon Consultants, SMCS D Interim General Manager Rob Roberson, and Director of Utilities Kelly Dodds )  
Property Negotiator: San Miguel Ranch, LLC.  
Under negotiation: Purchase price & terms of payment.
  
- 4. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
Pursuant to Government Code section 54957(b)(1)  
Title: General Counsel
  
- 5. PUBLIC EMPLOYEE APPOINTMENT**  
Pursuant to Government Code section 54957(b)(1)  
Title: General Manager

**VI. Call to Order for Regular Board Meeting/Report out of Closed Session**

- 1. Report out of closed session by District General Counsel

**VII. Public Comment and Communications:**

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

**VIII. Special Presentations/Public Hearings/Other:**

**1. Election of Board Officers and Board Appointments:**

- A. Nominate and Elect Board of Director Officers:
  - A.1. President
  - A.2. Vice-President

**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 (LTC Kevin Bender) | No Report |

**District Staff Reports:**

- |     |                          |                  |                 |
|-----|--------------------------|------------------|-----------------|
| 6.  | Interim General Manager  | (Mr. Roberson)   | Verbal          |
| 7.  | District General Counsel | (Mr. White)      | Verbal          |
| 8.  | District Engineer        | (Dr. Reely)      | Report Attached |
| 9.  | Director of Utilities    | (Mr Dodds)       | Verbal          |
| 10. | Fire Chief               | (Chief Roberson) | Report Attached |

**X. CONSENT CALENDAR:**

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.

1. Approve **Resolution No. 2017-54** establishing Regular Board of Director Meeting Dates for 2018
2. Approve a five-year renewal of the Memorandum of Understanding between the County of San Luis Obispo and the District for the use of radio rack space at the Districts radio shack.
3. Review and Approve Board Meeting Minutes
  - a) 9-28-2017 Draft Minutes of Special Board Meeting
  - b) 10-19-2017 Draft Minutes of Special Board Meeting
  - c) 10-26-2017 Draft Minutes of Regular Board Meeting

**XI. BOARD ACTION ITEMS:**

1. **Review, Discuss, Receive and File the Financial Report for November 2017**
  - a) Claims Detail Report 11-2017
  - b) Statement of Revenue Budget vs Actuals 11-2017
  - c) Statement of Expenditures Budget vs Actual 11-2017
  - d) Cash Report for Payrolls 11-2017

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

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

**2. Review and Discuss Approving Resolution 2017-55 accepting and approving of the FY 2015-16 Financial Audit Report by Moss Levy Hartzheim (Alex Hom)**

**RECOMMENDATION:** The Board should approve the attached Resolution 2017-55 that accepts and approves the FY 2015-16 Independent Audit Report and authorize the filing of the report to the State and County of San Luis Obispo County Clerk’s office.

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

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

**3. Authorization for Submission of an Application for Financial Assistance for The Planning and Design of Improvements To The Districts Wastewater Treatment Plant by Resolution 2017-57 (Reely)**

**RECOMMENDATION:** Approve Resolution 2017-57 authorizing the Interim General Manager to submit a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning and design of improvements to the Districts WWTP

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

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

**4. Review and approve Resolution 2017-49 authorizing the purchase of a Trailer mounted Sewer Jetter from Jetter Northwest in amount Not to Exceed \$37,659.90 to be funded from the Wastewater Capital Reserve fund. (Dodds)**

**RECOMMENDATION:** Approval of Resolution 2017-49 authorizing the purchase of a Trailer Mounted Sewer Jetter.

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

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

**5. Review and Approve Resolution No. 2017-56 authorizing the Director of Utilities to contract with Aqua Engineering to pull and evaluate the pump equipment at well 3 in an amount not to exceed \$7,700 and authorize up to \$9,000 to make repairs to the well equipment if necessary. (Dodds)**

**RECOMMENDATION:** Approve Resolution No. 2017-56 authorizing the Director of Utilities to contract with Aqua Engineering to pull and evaluate the pump equipment at well 3 in an amount not to exceed \$7,700 and authorize up to \$9,000 to make repairs to the well equipment if necessary.

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

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

**6. Review and Approve Resolution 2017-58 Adopting General Manager job description.**  
(Counsel Seikaly)

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

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

**7. Adopt Resolution 2017-59 appointing Robert Roberson as General Manager of the San Miguel Community Services District.** (Counsel Seikaly)

**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 TO NEXT REGULAR MEETING OF 1-25-2018**

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

**ATTEST:**

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

**I, Tamara Parent, Board Clerk/Accounts Manager of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on December 8, 2017**

**Date: December 8, 2017**

\_\_\_\_\_  
**Tamara Parent, Board Clerk/ Accounts Manager**

\_\_\_\_\_  
**Rob Roberson, Fire Chief/Interim General Manager**



## San Miguel Community Services District

### Regular Board Meeting Staff Report

DECEMBER 22, 2016

AGENDA ITEMS: VIII - 1

**SUBJECT: Election of Board Officers**

---

**STAFF RECOMMENDATION:**

Elect new Board Officers for President and Vice-President for 2018

---

**BACKGROUND:**

District Board Rules & By laws provides for the annual election of Board officers, specifically President and Vice-President. Chapter 2 section C-1 states “The President shall be selected by the Board annually in December”. No specific procedures for nomination and election of officers are delineated.

**Current Officers:**

President: John Green                      Nominations: \_\_\_\_\_

Vice-President: Larry Reuck                      Nominations: \_\_\_\_\_

**ACTION DISCUSSION:**

Nominate and elect Board President and Vice-President to serve as Board officers for 2018.

**PREPARED BY:**

Tamara Parent

Board Clerk/Accounts Manager



MONSOON CONSULTANTS

P.O. Box 151 San Luis Obispo, CA 93406  
(805) 476-6168 [www.monsoonconsultants.com](http://www.monsoonconsultants.com)

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

Rob Roberson, Interim 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  
Joseph Parent

**Re: DISTRICT ENGINEER REPORT - DECEMBER 2017**

Gentlemen:

The following is a summary of the activities performed and the status of relevant issues which pertain to the duties and responsibilities of this position:

**OVERVIEW**

The District produced approximately 7.6 MGAL (10,160 CCF) of water during the month of October 2017. This represents a decrease of approximately 25.2% from the prior month. No major failures or unexpected major expenditures were encountered within the water, wastewater, or street lighting systems during the month. The District completed its required tri-annual lead sampling event and no lead was detected in the samples.

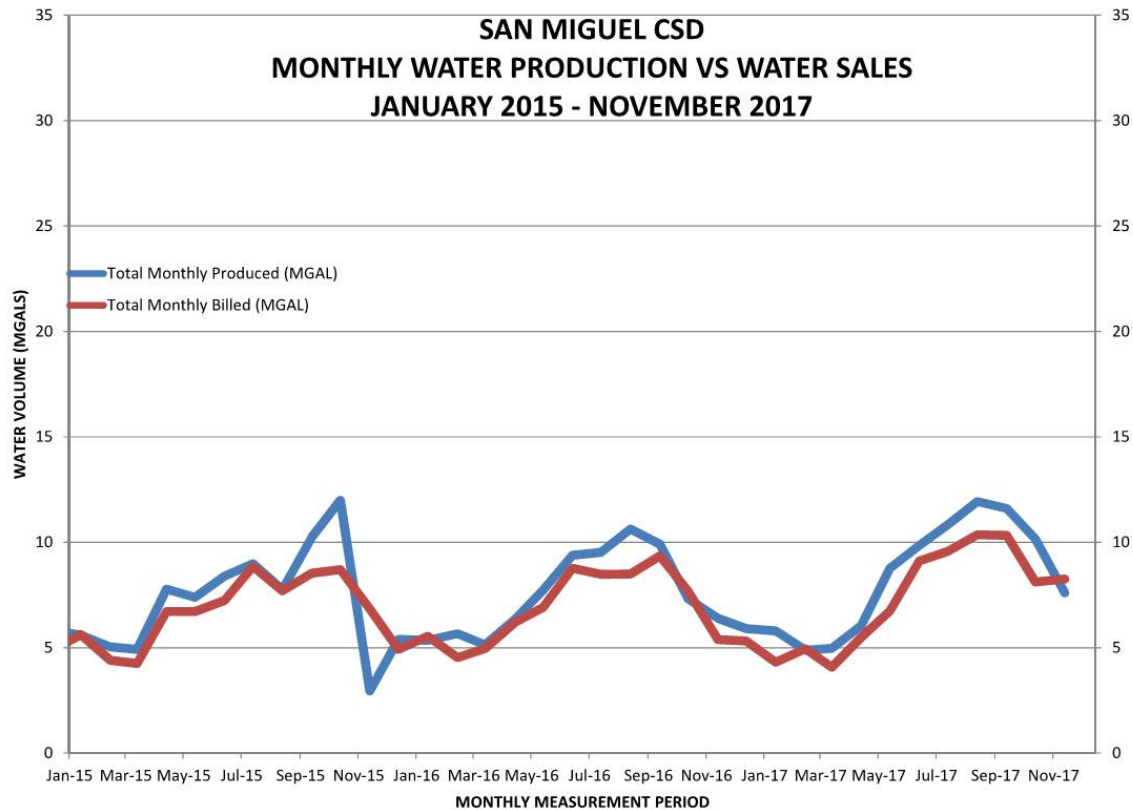
**MEETING PARTICIPATION**

A brief summary of relevant issues that were discussed during meetings attended by the DE during the previous month are summarized below. (Note that routine meetings with SMCSD staff are not included):

1. December 6, 2017: The DE, Director Parent and the Utilities Director attended a meeting of the Paso Robles Groundwater Basin GSA Cooperative Committee in Paso Robles.

## WATER PRODUCTION HISTORY

The following graph depicts the water production and sales for the proceeding 34-months.



## CAPITAL IMPROVEMENT PROGRAM

The following is a summary of the principal activities that were related to the Capital Improvements Program during the previous month:

1. San Lawrence Terrace Arsenic Blending Pipeline & Tank Improvements: The contractor (Whitaker Construction Group, Inc.) was issued a Notice to Proceed in late September but due to delays in obtaining the HDPE pipe, they have not yet mobilized. Work on this project is expected to begin before the end of the year.
2. Waterline Replacement on 11th Street & UPRR and 10th Street & Mission: The DE is in the process of preparing plans, specifications, bidding documents and UPRR/Caltrans ROW encroachment permit applications for this project.
3. Wastewater Treatment Plant Renovation / Upgrade: We have been notified that the District will be the recipient of \$177,750 Prop 1 IRWM DAC Involvement Grant Funds which will be used to fund a Wastewater Treatment Plant Update and Recharge Basin Study. We're still a few months or more from being able to invoice for reimbursement funds; however, we can request reimbursement for work performed within the scope back to January 22, 2016. Because of the DAC status, no matching funds are required.



4. Wastewater Treatment Plant Renovation / Upgrade: We have submitted a grant application to the DWR for funding in the amount of \$250,000 for Planning & Design for the Wastewater Treatment Plant renovation. We have been assigned a project manager at the DWR and are in the process of collecting supplemental information for their agencies review.

### **DEVELOPMENT**

The following is a summary of private development projects that are either in-progress or planned that staff is currently reviewing or inspecting during construction:

- a) People's Self Help (Tract 2527, formerly Mission Garden Estates): The contractor continues the installation of the underground utilities. The majority of the sanitary sewer collection system and the water distribution system have been installed.
- b) People's Self Help (Tract 2710). This is a 24 Lot residential subdivision. Construction of water and sewer lines have been completed, tested and passed inspection. Homes are now under construction and they will be building in groups of 8 at once. The District is providing lateral inspections as needed. To date, more than 75% of the planned homes have been framed.
- c) Tract 2779 (Nino - 34 lots) –Site work on for this development was initiated in October 2017.

### **GROUNDWATER SUSTAINABILITY AGENCY**

A meeting of the Paso Robles Groundwater Basin GSA Cooperative Committee was held in Paso Robles on December 6, 2017. Director Parent, our Utility Director and the DE attended.

Proposals for professional engineering & hydrogeological services as required to prepare a Groundwater Sustainability Plan (GSP) for the Paso Robles Groundwater Basin were received on December 4, 2017. The proposals will be reviewed and a recommendation for subsequent selection of a “short list” of firms to be interviewed will be brought before the Cooperative Committee.

An application to the DWR for grant funding for the preparation of the Paso Robles Groundwater Basin GSP was completed and submitted in November. We are currently waiting on the DWR to make an announcement regarding award of grant funds.

I would like to take this opportunity to thank each of you and District staff that will review the information contained in this report. If there are any questions or you wish to discuss, please do not hesitate to contact me.

Respectfully Submitted,

**MONSOON CONSULTANTS**

*Blaine T. Reely*

Blaine T. Reely, Ph.D., P.E.  
President, Monsoon Consultants

December 5, 2017

Date



## San Miguel Community Services District Board of Directors Meeting

### Staff Report

Dec 14<sup>th</sup>, 2017

AGENDA ITEM: IX 10

**SUBJECT: Fire Chief Report for November 2017**

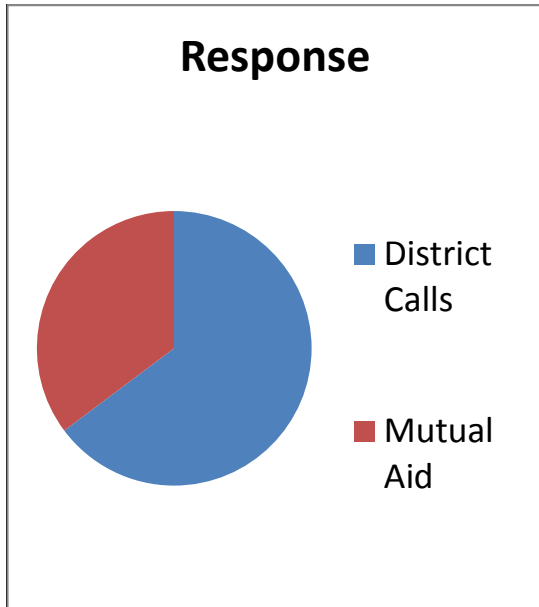
**STAFF RECOMMENDATION:** Receive and File Monthly Reports for the Fire Department

**INCIDENT RESPONSE:**

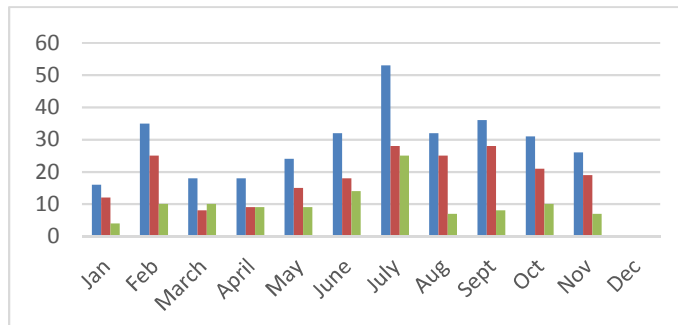
- Total Incidents for November 2017 **26**
- Average Calls for per Month in 2017 **29.1**
- Total calls for the year to date **321**

Emergency Response Man Hours in Nov = <b>72</b>	2017 total	901
Stand-By Man Hours for Nov = 19		397
	<b>Total hr.</b>	<b>1,298</b>

Emergency Response Man Hours = <b>2.7 hr.</b> Per call for Nov	<b>2.8 hr.</b> Per call for the year
Stand-By Average per Call = <b>1.3 hr.</b> Per call for, Nov	<b>1.2 hr.</b> Per call for the year



	<b>November</b>	<b>YTD</b>
District calls	19 = <b>73%</b>	<b>208 = 64.7%</b>
Mutual aid calls	7 = <b>27%</b>	<b>113 = 35.2%</b>
Assist Camp Roberts	<b>0</b>	<b>33</b>





## **Activities:**

### November

<u>Date</u>	<u>Subject matter</u>
7	EMT Skill Assessments
14	Medical Scenarios Company Op's CPR/ MCI
21	Tour Court Side Cellars
22	Association Meeting
28	No Drill

### December

<u>Date</u>	<u>Subject matter</u>
5	Auto Extrication/ Patient Removal/ Assessment
12	Christmas Dinner
19	No Drill
28	Association Meeting

## **Information:**


**Prepared By:**

*Rob Roberson*

---

**Rob Roberson, Fire Chief**

IX-10

	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	0	0	0	0	0	0	0	0	1	1	0	1	0	0	0	0	2	0	0	0	0	0	2	3
Veg. Fires	0	0	0	0	0	0	1	1	1	5	1	6	0	5	0	2	0	1	0	2	0	0	0	0	0	3	22
Vehicle Fires	0	0	1	0	0	1	0	0	1	1	0	2	0	0	0	1	0	0	0	0	0	2	1	0	0	4	7
Misc. Fires	2	0	0	0	1	0	1	0	0	0	0	0	1	0	3	0	0	0	1	0	1	1	0	0	10	1	
Illegal Burning	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	2	0	1	0	0	0	0	0	0	4	0
Vehicle Accidents	1	2	2	2	0	3	2	1	0	2	1	3	0	3	0	0	1	2	0	1	1	2	0	0	8	23	
False Alarms	0	0	2	0	0	0	0	0	1	0	0	0	0	0	2	0	3	0	0	2	0	0	0	0	8	4	
Hazardous Condition	0	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	4	2	
Hazardous Materials	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
Standby	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	4	0	
Pub.Svc.Asst.	0	0	3	0	0	1	0	1	5	0	2	0	2	0	3	0	4	0	3	0	4	0	0	0	26	2	
Medical Aids	9	2	16	8	6	5	4	6	7	1	14	2	19	17	16	4	18	5	15	3	11	2	0	0	135	55	
<b>Call TOTALS</b>	12	4	25	10	8	10	9	9	15	9	18	14	28	25	25	7	28	8	21	10	19	7	0	0	208	113	
	16		35		18		18		24		32		53		32		36		31		26		0		321		
<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	
Mutual Aid SLO/Mon.	4	0	8	2	10	0	9	0	8	1	14	0	24	1	6	0	0	0	0	0	0	0	0	0	0	87	
Camp Bob Asst.	1		1		3		2		3		5		16		2		0		0		0		0		33		
Average Calls Per	<i>Month</i>		22.2	<i>Day</i>		0.9	<i>SLO Co. MA</i>				83		<i>Montrey Co. MA</i>				4		<i>CPR TOTAL</i>				0				

# FIRE EQUIPMENT

## 2017 MILEAGE / FUEL REPORT

IX-10-3

Mileage/ Fuel	January		February		March		April		May		June		Total		Avg. MPG
<b>Diesel</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	9	0	64	21.4	46	0	94	21	23	0	63	17.5	299	59.9	5.0
E-8687	0	0	15	0	15	20	82	16.1	142	19	338	64.1	592	119.2	5.0
E-8668	68	0	44	14.6	11	0	15	0	74	0	12	0	224	14.6	15.3
<b>6 Month Total</b>												<b>1115</b>	<b>193.7</b>	<b>5.8</b>	
<b>Gas</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	647	37	300	10	388	45	191	22	156	11	176	28.54	1858	153.5	12.1
C-8600	694	26.4	466	29.6	135	19	616	20.7	600	46	673	59.5	3184	201.2	15.8
<b>6 Month Total</b>												<b>5042</b>	<b>354.7</b>	<b>14.2</b>	

Mileage / Fuel	July		August		September		October		November		December		Total		Avg. MPG
<b>Diesel</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	9	15	75	0	20	11	1240	248	37	0			1680	333.9	5.0
E-8687	328	30.5	70	17	173	20	87	17	33	0			1283	203.7	5.6
E-8668	3	11	13	9	103	0	22	10	124	29			489	73.6	11.0
<b>6 Month Total</b>												<b>3452</b>	<b>611.2</b>	<b>5.6</b>	
<b>Gas</b>	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	587	72	572	53	602	60	1087	88.4	941	55.5			5647	482.4	11.9
C-8600	209	51	510	22	537	53	511	31	885	23.4			5836	381.6	15.6
<b>6 Month Total</b>												<b>11483</b>	<b>864</b>	<b>13.3</b>	

YTD 2016 Total	mi.	gal.	Avg. MPG
<b>Diesel</b>	<b>4567</b>	<b>804.9</b>	<b>5.7</b>
<b>Gas</b>	<b>16525</b>	<b>1219</b>	<b>13.6</b>



## San Miguel Community Services District

### Regular Board Meeting Staff Report

DECEMBER 14, 2017

AGENDA ITEMS: X-1

**SUBJECT:** Discuss and Approve **Resolution No 2017-54** establishing calendar year 2018 Regular Board of Director Meeting Dates

---

**STAFF RECOMMENDATION:**

Approve **Resolution 2017-54** establishing Regular Board Meeting Dates for calendar year 2018

---

**BACKGROUND:**

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

The proposed schedule and resolution is based on the District requirements to hold its monthly meetings on the fourth Thursday of each month, except in November and December 2018, when holidays affect those regular meeting dates.

The attached resolution will set the schedule for Calendar Year 2018 Regular Board meetings by date.

PREPARED BY:

**Attachment: Resolution No. 2017-54**  
Exhibit "A" Meeting Dates



**RESOLUTION 2017-54**

**EXHIBIT "A"  
CALENDAR YEAR 2018**

**REGULAR BOARD OF DIRECTOR MEETING DATES AND TIMES**

Meeting Times shall begin at 7pm, every Thursday of each month, unless otherwise noticed

**THURSDAY-- JANUARY 25, 2018**

**THURSDAY--FEBRUARY 22, 2018**

**THURSDAY--MARCH 22, 2018**

**THURSDAY-- APRIL 26, 2018**

**THURSDAY--MAY 24, 2018**

**THURSDAY--JUNE 28, 2018**

**THURSDAY—JULY 26, 2018**

**THURSDAY--AUGUST 23, 2018**

**THURSDAY—SEPTEMBER 27, 2018**

**THURSDAY—OCTOBER 25, 2018**

**THURSDAY—NOVEMBER 15, 2018 \*\***

**THURSDAY—DECEMBER 13, 2018 \*\***

\*\* = This meeting date is not the regular 4<sup>th</sup> Thursday of the month due to conflict with Thanksgiving holidays on November 23 and 24<sup>th</sup>, 2018 and Christmas holidays on December 24<sup>th</sup> and 25<sup>th</sup>.

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

Adopted by Board Action on: December 14, 2017





**RESOLUTION NO. 2017-54**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT ESTABLISHING  
BOARD OF DIRECTOR REGULAR MEETING DATES AND TIMES FOR  
2018 CALENDAR YEAR**

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

**WHEREAS**, (“SMCSD”) Board of Directors (“Board”) is required by District ordinance to hold and conduct regular monthly public business meetings, hereby determines its intent to establishing calendar year dates and times for regular Board of Director meetings for 2018, and

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby, adopts the 2018 Calendar for Regular Board of Director Meeting Agenda dates and times as set forth on Exhibit “A” attached hereto.

**BE IT FURTHER RESOLVED**, this Resolution shall remain in full force and effect until rescinded by the Board by resolution.

On the motion of Director \_\_\_\_\_seconded by Director \_\_\_\_\_and on the following roll call vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINING:**

The foregoing Resolution is hereby passed and adopted this 14th day of December 2017.

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

ATTEST:

APPROVED AS TO FORM:

---

Tamara Parent

Board Clerk/Accounts Manager

---

Doug White, District General Counsel

Attachments:

**Exhibit A: 2018 Calendar Year – Board Meeting Dates**

I, Tamara Parent, Board Clerk/Accounts Manager of the San Miguel Community Services District, hereby certify the foregoing to be a full, true and correct copy of the record of the action of the action as the same appears in the Official Minutes of Board of Directors at its meeting of December 14, 2017.

**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN COUNTY OF SAN LUIS OBISPO**  
**AND**  
**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**THIS MEMORANDUM OF UNDERSTANDING** ("MOU") is entered into by and between the County of San Luis Obispo, a political subdivision of the State of California hereinafter referred to as "COUNTY," and San Miguel Community Services District, hereinafter referred to as "DISTRICT," and will replace and supersede any and all prior written or verbal agreements made and entered into by and between County and District relative to the real property hereinafter described.

**WHEREAS**, County has a need for additional radio communications for County of San Luis Obispo Fire Department / Cal Fire to better serve the community of San Miguel; and

**WHEREAS**, the District manages that certain District owned real property located off Tenth Street in the community of San Miguel, which currently has equipment rack space suitable for a County owned radio repeater; and

**WHEREAS**, the District has space available on its antenna to accommodate County radio communications; and,

**WHEREAS**, the District and County desire to enter into this MOU to occupy a portion of said District owned rack located off of Tenth Street for the purpose of accommodating the County's radio equipment to enhance radio communications for the public safety.

**NOW, THEREFORE**, in consideration of the mutual promises, covenants, agreements and conditions herein set forth, County and the District mutually agree as follows:

- 1.     PREMISES**: District hereby rents to County, and County hires and takes from District for the term, and upon the conditions hereinafter set forth, those certain premises hereinafter referred to as the "Premises", and more particularly described as rack space located within a building located off of Tenth Street in the Community of San Miguel and antenna space at the same location.
- 2.     TERM**: The term of this MOU shall be for a period commencing February 1, 2018 until January 31, 2023, unless terminated by either party giving thirty (30) days prior written notice to the other party of its intention to do so.
- 3.     RENT**: There is no rental charge as the placement of the subject County radio equipment is a benefit to the community of San Miguel.
- 4.     TENANT IMPROVEMENTS**: County shall make no alterations to the Premises without District's prior written consent. All materials and/or outside contractor costs for materials or services

for the County owned facilities or equipment on the Premises, including, but not limited to the radio repeater shall be paid directly by County.

**5. USE OF PREMISES:** The Premises shall be used for business of the County to provide communications for public safety and for no other purpose.

**6. UTILITIES:** The District agrees to pay electric utility service charges used by County during its occupation of the Premises. Any and all fire suppression systems and any existing fire detection systems shall be maintained by the District according to the requirements of CalFire/County of San Luis Obispo Fire Department.

**7. REPAIRS AND MAINTENANCE:** County is solely responsible for maintenance and repair of its County installed radio equipment and the District is responsible for maintaining and repairing the equipment rack space and antenna. Upon termination of this MOU, County shall restore the Premises to original condition, to the satisfaction of the District.

**8. DESTRUCTION OF PREMISES:** In the event of a partial destruction of the Premises during the term hereof, from any cause, County shall have the option to terminate this MOU. A total destruction of the building in which the Premises are situated shall terminate this MOU.

**9. ACCESS:** District shall use its best efforts to provide County with access to the Premises on a twenty-four hour a day, seven days a week basis.

**10. INSURANCE:**

**A. Fire Insurance.**

1) District: District's policy as to the building and Premises shall be primary. District at its cost shall maintain during the term of this MOU on the building and Premises a policy or policies of standard fire and extended coverage insurance to the extent of at least ninety (90%) percent of full replacement value thereof.

2) County: County is presently self-insured. County at its cost shall procure and maintain during the term of this MOU, a policy of fire insurance on County's personal property including improvements paid for by the County, within the Premises.

**B. Liability Insurance.**

1) District: District agrees to maintain in force throughout the term hereof, at District's cost, commercial general liability insurance. This insurance shall include, but shall not be limited to, commercial general liability insurance providing protection against third party claims arising from bodily and personal injury, including death resulting therefrom, and damage to property resulting from any act or occurrence arising out of District's operations during the time of this MOU. The commercial general liability policies shall name "County of San Luis Obispo, its officers and employees" as additional insureds. The policy shall provide that the District's insurance will operate as primary insurance and that no other insurance maintained by the County will be called upon to contribute to a loss hereunder.

2) County: County is presently self-insured.

**C. Exemption of County from Liability.**

Except for County's willful sole neglect conduct, District hereby agrees that County shall not be liable for any reason in connection with the building, including, without limitation, events that occur in the

common areas, or for damage or injury caused by fire, utility outage or interruption, pipe or sprinkler leakage, or similar causes, injury to District's business or loss of income therefrom or for damage to the goods, wares, merchandise, or other property of District, District's employees, or District's invitees, in or about the Premises; nor shall County be liable for injury to the person of District, District's employees, or District's invitees, whether such damage results from conditions arising upon the Premises or upon other portions of the building in which the Premises are a part, or from any other sources or places. County shall not be liable to District for any damages arising from any act or neglect of any other tenant, if any, of the building in which the Premises are located.

**11. INDEMNIFICATION:** To the fullest extent permitted by law, District shall indemnify, defend, and hold harmless the County and its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including attorney's fees and costs of litigation) of every nature arising out of or in connection with District's performance or attempted performance of any obligation or duty provided for or relating to this MOU and/or the Premises, except such loss or damage which was caused by sole negligence or willful misconduct of the County.

**12. NOTICES:** Any notices, demands, or communication, under or in connection with this MOU, may be served upon County by personal service, or by mailing the same by certified mail in the United States Post Office, postage prepaid, and directed to County at:

County of San Luis Obispo  
Central Services Department  
Real Property Services Division  
1087 Santa Rosa Street  
San Luis Obispo, CA 93408  
Attention: Phil D'Acri, County Real Property Manager  
Direct: (805) 781-5206  
Email: pdacri@co.slo.ca.us

and may likewise be served on the District by mailing the same addressed to:

San Miguel Community Services District  
Post Office Box 180, San Miguel, CA 93451  
Attention: Kelly Dodds, Assistant Fire Chief  
Direct: (805) 467-3388 x 206  
Email: kdodds@sanmiguelcsd.org

Either County or District may change such address by notifying the other party in writing as to such new address as Landlord or County may desire used and which address shall continue as the address until further written notice.

**13. ASSIGNMENT:** This MOU is of a personal nature and County shall not assign, sublet, pledge or otherwise transfer this MOU, either voluntarily or by operation of law, in whole or in part.

**14. ENVIRONMENTAL MATTERS/COVENANTS REGARDING HAZARDOUS MATERIALS:** District shall at all times and in all respects comply with all federal, state and local laws, ordinances

and regulations ("Hazardous Materials Laws") relating to industrial hygiene, environmental protection or the use, analysis, generation, manufacture, storage, disposal or transportation of any oil, flammable explosives, asbestos, urea formaldehyde, radioactive materials or waste, or other hazardous, toxic, contaminated or polluting materials, substances or wastes, including, without limitation, any "hazardous substances," "hazardous wastes," "hazardous materials" or "toxic substances" under such laws, ordinance or regulations (collectively, "Hazardous Materials").

District shall further indemnify, defend, protect, and hold County free and harmless from and against any and all claims, liabilities, penalties, forfeitures, losses or expenses (including attorneys' fees) or death of or injury to any person or damage to any property whatsoever, arising from or caused in whole or in part, directly or indirectly, by:

**(A)** the presence in, on, under or about the Premises or discharge in or from the Premises of any Hazardous Materials or District's use, analysis, storage, transportation, disposal, release, threatened release, discharge or generation of Hazardous Materials to, in, on, under, about or from the Premises, or

**(B)** District's failure to comply with any Hazardous Materials Law. District's and obligations hereunder shall include, without limitation, and whether foreseeable or unforeseeable, all costs of any required or necessary repair, cleanup or detoxification or decontamination of the Premises, and the preparation and implementation of any closure, remedial action or other required plans in connection therewith, and shall survive the expiration or earlier termination of the term of this lease. For purposes of the release and indemnity provisions hereof, any acts or omissions of District, or by employees, agents, assignees, contractors or subcontractors of District or others acting for or on behalf of District (whether or not they are negligent, intentional, willful or unlawful) shall be strictly attributable to District.

**15. INSPECTION:** The District shall have the right to inspect the Premises and to perform maintenance and repairs to the premises or the building of which the Premises is a part.

**16. STATUS:** County shall during the entire term of this MOU, be construed to be an independent contractor, and shall in no event be construed to be an employee of District.

**17. CLOSURE:** At any time should an occurrence necessitate the closing of the Premises, County shall have no recourse by law to District for losses incurred.

**18. EMPLOYEES OF COUNTY:** All employees, agents and assignees of County shall be licensed when required by law. All such employees, agents, and assignees shall be employees, agents, or assignees of County only and shall not in any instance be, or construed to be, employees, agents or assignees of District.

**19. VENUE:** This MOU has been executed and delivered in the State of California and the validity, enforceability and interpretation of any of the clauses of this MOU, shall be determined and governed by the laws of the State of California. The duties and obligations of the parties created hereunder are performable in San Luis Obispo County and such County shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this MOU.

**20. SEVERABILITY:** The invalidity of any provision of this MOU shall not affect the validity, enforceability or any other provision of this MOU.

**21. ENTIRE AGREEMENT AND MODIFICATIONS:** This MOU supersedes all previous agreements and constitutes the entire understanding of the parties hereto. County shall be entitled to no other benefits than those specified herein. District makes no other promises or covenants beyond the scope of this MOU. No changes, amendments, or modifications shall be effective unless in writing and signed, in advance of the effective date of the change, amendment or modification, by both parties. County specifically acknowledges that in entering into this MOU, County relies solely upon the provisions contained in the MOU and no other MOU or oral discussions prior to entering this MOU.

/////////////////////////////////NOTHING FURTHER PAST THIS POINT EXCEPT SIGNATURES/////////////////////////////////

**IN WITNESS WHEREOF**, the parties hereto have executed this Memorandum of Understanding this \_\_\_\_ day of \_\_\_\_\_, 2017.

**COUNTY OF SAN LUIS OBISPO**

By: \_\_\_\_\_  
Deputy County Counsel

By: \_\_\_\_\_  
Will Clemens, Central Services Director

Date: \_\_\_\_\_  
**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**APPROVED AS TO FORM AND LEGAL EFFECT:**

RITA L. NEAL  
County Counsel

By: \_\_\_\_\_  
KELLY DODDS, Director of  
Utilities/Assistant Fire Chief

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS

September 28, 2017 SPECIAL MEETING MINUTES

MEETING HELD AT DISTRICT OFFICES

1150 MISSION STREET

SAN MIGUEL, CA 93451

- I. Meeting Called to Order by President Green – 6:00 p.m.
- II. Pledge of Allegiance lead by President Green.
- III. Roll Call: Directors Present: Buckman, Green, Reuck, and Parent.  
Director Absent: Kalvans  
District Staff in attendance: Rob Roberson, Tamara Parent, Kelly Dodds,  
District General Counsel White, and Schweikert,
- IV. Adoption of Special Meeting Agenda:  
Motion by Director Parent to adopt Special Meeting Agenda as presented.  
Seconded by Director Reuck Motion was approved by vote of 4 AYES and 0 NOES and 1  
ABSENT
- V. **Public Comment and Communications (for items not on the agenda):**  
No public comment.
- VI. **ADJOURN TO CLOSED SESSION: 6:03 P.M.**
  - A. **CLOSED SESSION AGENDA:**
    - 1. **CONFERENCE WITH LABOR AGREEMENT NEGOTIATORS**  
Pursuant to Government Code Section 54957.6  
District Representatives: District General Counsel, Director Kalvans, and President  
Green.  
Unrepresented Bargaining Units:
      - 1. Non-Management Non-Confidential unit; and
      - 2. Non-Management Confidential unit.
    - 2. **CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED  
LITIGATION**  
Significant exposure to litigation pursuant to paragraph (2) subdivision (d) of Section  
54956.9: (1 case)
  - B. **RECONVENE TO OPEN SESSION** President Green reconvened to Open Session at  
6:46 p.m.



**C. REPORT OUT OF CLOSED SESSION**

Report out of Closed Session by District General Counsel. Nothing to report

**VII. Call to Order for Regular Board Meeting @6:47 P.M.**

**VIII. Public Comment and Communications:**

*President Green asked that Public Comment be moved to after Staff & Committee Reports.  
Majority Agreed*

**IX. STAFF & COMMITTEE 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 (Col. Nicole Balliet): No Report
6. **Interim General Manager:** Verbal Report updated the Board of Directors that the District Audit is being completed and will be at the November Board Meeting. The District office will be closed October 13<sup>th</sup>, because of the electrical conversion due to generator. District Personnel will be painting front office on that day.  
**Board Comments:** None  
**Public Comments:** None
7. **District General Counsel:** Presented by Counsel White, ChurchwellWhite has nothing else to report.  
**Board Comments:** None  
**Public Comments:** None
8. **District Engineer:** Written report submitted as is. Blaine Reely  
**Board Comments:** Director Parent is excited to see the Water and Wastewater Master Plans being scheduled for the October Board Meeting.  
Director Reuck thanked Dr. Reely for his report update on the SLT well.  
Director Buckman asked about the Water vs. Billing spike in January 2014.  
Tamara Parent Accounts Manager, explained that the spike in billing was when she started with the District as an Account Clerk and the reporting after January 2014 are more accurate.  
Dr. Reely explained that reporting was not accurate at that time, due to metering issues.  
Director of Utilities Kelly Dodds, pointed out that the spike is a billing issue and has been addressed.  
**Public Comments:** No Public Comments
9. **Director of Utilities:** Presented by Director of Utilities, Kelly Dodds. He explained that he has been in touch with PG&E, and the poles in the District with power already are little to no cost to put a streetlight on. Mr. Dodds explains that when we have to start bringing power to the poles, that is when charges start adding up and it gets expensive if we have to put up a whole new pole. Discussion ensued about places and different problems with locations. Director of Utilities Kelly Dodds updates the Board on Tract 2779, 12<sup>th</sup> Street by the District well #3 and how the project has already been started. Peoples Self-Help

Housing Tract #2710 off 11<sup>th</sup> Street, the first eight houses have been finished and the new residence have moved in, and there are 16 more under construction. The other Self-Help Development Tract 2527 of 60 new homes have started with water and sewer mains being put in now.

**Board Comments:** No Board Comment

**Public Comments:** No Public Comment

*President Green opens Public Comment up on items not on the Agenda @ 7:07 p.m.*

**Public Comments:** Richard Smithen, San Miguel resident voiced his concern on the Board starting the Board Meeting this evening before 7:00 p.m. It was pointed out that the Agenda says approximately 7:00 p.m.

Donelle Arrowsmith, San Miguel Resident spoke of the issues he has been having with the homeless in the riverbed off Rio Vista. He has talked to the SLO County Sherriff Department and the garbage accumulation has become more like a landfill. He has not received any help and asked if the Board can do anything. Director Green, asked if this issue is in the riverbed? Mr. Arrowsmith explained that “yes” it was. At this time, Interim General Manager/Fire chief Rob Roberson asked to introduce his new Safety Offices Jason Taylor, informing the Board the he had information pertaining to Mr. Arrowsmith’s concerns.

San Miguel Safety Officer Jason Taylor, updated the Board and community members. Mr. Taylor explained, that on his first day of call he responded to a call about a fire in the riverbed. When he arrived, there was a fire and it exploded a cadmium lamp they had for lighting. Mr. Taylor explains from his experience, he was able to find a Fire Code to charge them and arrest them under a felony. Mr. Taylor has been in touch with the Fish and Game and the Homeless Sherriff task force.

Ashley Sangster San Miguel Resident, spoke to the Board of Directors about the nuisance of these homeless individuals and stated that he has seen that the fence to the riverbed has been cut. Mr. Sangster, has been in touch with the County to patch up the fence and feels that if we make it harder on them to get down to the riverbed, then they might leave.

Interim General Manager/Fire chief Rob Roberson, explained that everybody needs to contact the SLO County District Attorney’s office to ask them to enforce the citations and pick up the cases for these homeless. The community needs to get involved. Discussion ensued about why they keep arresting them and they get right back out.

Nanette Roe San Miguel resident, informed the Board that she heard that the mom, of the group will not go into get help from Social Services. Mrs. Roe stated that if the community gets the mother to go and then the boys will go with her.

Richard Smithen, asked who owns the river property, that is being discussed. Director Buckman explains that where the old pool on River Road was is County Property. Discussion Ensued about who owns the fence and if property owners could get involved.

*President Green ended Public Comment, not on the agenda*

- 10. Fire Chief:** Written report submitted with formal introduction of Safety Officer Jason Taylor; former Cal fire, Paso City Fire, SLO county Sheriff, and SLO school safety officer.

Mr. Taylor will be doing Fire Safety, and coverage for the District and he will be paid hourly. Fire Chief Rob Roberson feels that this will be a great asset to San Miguel.

**Board Comments:** None

**Public Comment:** None

- 11. Bookkeeper:** Paola Freeman was introduced by Rob Roberson Interim General Manager and explained that the reports are attached.

**Board Comments:** None

**Public Comments:** None

## VIII. CONSENT ITEMS:

1. Review, Receive and File the Enumeration of Claims Report for August 2017, Interim General Manager/Fire chief Rob Roberson informed the Board of Directors that if they see anything that needs to be changed, this would be the time to do that. The Financials will be filed once they vote.
2. Review and Approve Board Meeting Minutes

Motion by Director Buckman to Review, Receive and File the Enumeration of Claims Report for July 2017 and all Draft Board Meeting minutes.

Seconded by Director Reuck. Motion was approved by Voice Vote of 4 AYES and 0 NOES and 1 ABSENT.

## XI. PUBLIC HEARINGS:

- 1. Proposition 218—Public Hearing on Proposed Increase to Trash Collection and Disposal Service Charges by San Miguel Garbage Company and approve Resolution No. 2017-47**

Item presented by Interim General Manager Rob Roberson, explained that all Pro218 directives have been done.

Aron Kardashian voiced that they are only asking for a raise to the commercial solid waste price.

**Board Comments:** None

**Public Comments:** Richard Smithen San Miguel Resident, voiced that the San Miguel Garbage Company has the cleanest truck in the county and are always very helpful to the community. Mr. Smithen agrees with the raise in price.

Motion by Director Buckman to adopt Resolution No. 2017-47 to Increase to Trash Collection and Disposal Service Charges by San Miguel Garbage Company

Seconded by Director Parent. Motion was approved by vote of 4 AYES and 0 NOES and 1 ABSENT.

## XII. BOARD ACTION ITEMS:

### 2. Review proposed Amendments to the FY 2017-18 Operational and Capital Budgets and approve Resolution No 2017-44 adopting amendments to the budget.

Item presented by Joan Aguilar consultant, PowerPoint. Ms. Aguilar commended and thanked Director of Utilities Kelly Dodds for all the work he had put into these amendments.

Consultant Joan Aguilar, informed the Board that as they directed for (fund10) Admin. department there has been reductions in the amount by \$345,347.00 in the transfer of revenue. In expenditures side, salary and benefits have been removed resulting in a reduction of \$268,874.00. There were also decreases for actual webpage maintenance and removal of engineering cost in the amount of \$17,500.00. There is an increase in legal services in the admin fund. Fire (fund20), the inclusion of VFFA Grant in the revenue and appropriation side. The appropriation side will show the full amount \$36k and the revenue side will show the fifty percent or 18k, the matching funds required. There is also the transfer from Capital Reserve for approved purchases in the amount of \$163,021.00 and some minor adjustment related to Firework permit fees reduced, and increase in ambulance reimbursements. On the expenditures side, there is a reduction on Strike Team pay, increase in new report writing station, and the removal of all vehicle replacement funds throughout the budget transfers. Lighting (Fund30), Revenue has a reduction in the amount of \$95,867.00. Salary/Wages has had an increase of \$8,400.00, and we are accounting for an additional \$6,000 for legal fees, and CPA services, and a percentage allocated for the District generator. Wastewater (Fund40) sales are projected to be higher by \$14,355.00 and increase in revenue by Prop1 grant funds of \$45,000.00. As before Salary/Wages redistribution from Admin Fund Wastewater will go up by \$59,920.00. It was also noticed that fuel and energy cost are trending higher and those categories have been increased. Additionally, with generator and 50% of new utility vehicle and 10k reduction in vehicle replacement fund. Water (Fund50), revenue amount that is withdrawn from the Capital reserves account has been decreasing by \$25,299.00 and again we see on the Salary/Wages side the distribution from Admin has increased by \$59,920.00. There is an increase in the chemicals and water line repairs for 11<sup>th</sup> and 10<sup>th</sup> Street and SLT Blending line (CBDG). There is also a percentage for the Utility Vehicle and District generator. Solid Waste (Fund60), there is a decrease in Salary/Wages of \$4,800. There has also been an increase in the transfer to administration that had previously not been accounted for and we are eliminating the transfer for legal cost. Overall Revenues will be decreasing by \$226,221.00 and Expenditures decreasing \$364,273.00, and total amended Revenues \$2,222,454.00 and Expenditures 2,589,413. The necessary Budget Amendments have been entered into the financial system, Black Mountain and the reports show that those changes have been made

**Board Comment:** Director Buckman asked about Fire Capital Reserve and Kelly Dodds explained what was in the appropriated money and what it was to be used for.

Director Reuck asked about Fire impact fees and getting SCBA, and aware that it needs to be replaced.

**Public Comments:** No Comment

Motion by Director Buckman to adopt proposed Amendments to the FY 2017-18 Operational and Capital Budgets and approve Resolution No 2017-44.

Seconded by Director Reuck. Motion was approved by vote of 4 AYES and 0 NOES and 1 ABSENT.

3. Review & Appoint Director Parent as the SMCSD GSA Member and Mr. Kelly Dodds, Director of Utilities, as the Alternate Member to the GSP Cooperative Committee in accordance with Section 4 of the Memorandum of Agreement (MOA) for the Groundwater Sustainability Plan (GSP) preparation among all groundwater sustainability agencies in the Paso Robles Basin

Item presented by Dr. Blaine Reely explained that this is an item that has already been approved and only needs to appoint of members. These members will be making policy with the GSP Cooperative Committee.

**Board Comment:** President Green, asked if Director Parent and Director of Utilities Kelly Dodds were “okay” with this appointment. Director Parent voiced that “yes” he had been approached and would be okay with appointment.

**Public Comments:** No public comment.

Motion by Director Parent to Appoint Director Parent as the SMCSD GSA Member and Mr. Kelly Dodds, Director of Utilities, as the Alternate Member to the GSP Cooperative Committee in accordance with Section 4 of the Memorandum of Agreement (MOA) for the Groundwater Sustainability Plan (GSP) preparation among all groundwater sustainability agencies in the Paso Robles Basin

Seconded by Director Buckman. Motion was approved by vote of 4 AYES and 0 NOES and 1 ABSENT.

4. **Review and approve RESOLUTION 2017-50 authorizing the Director of Utilities to purchase a utility truck for Utilities not to exceed \$70,000 to be paid from water and wastewater Capital Reserves.**

Item presented by Director of Utilities explained that this item has been brought back per the Board’s request and it is defiantly a needed in the Utilities Department. Mr. Dodds showed pictures of what the vehicle would look like but does explained that it will be a single cab.

**Board Comment:** Director Buckman feels it is just like the Fire vehicle 8668.

Director Green asked what brand of vehicle they have been looking at. Director of Utilities explains, that he has sent out information for a cost and Ford has not returned a cost estimate and so far, the best prices have been GMC or RAM trucks.

Director Green asked if the truck would be diesel?

The Majority agreed that a Diesel Truck is preferred.

Director Parent asked about where the vehicle would be stored, with Mr. Dodds explaining that it would be stored at the Wastewater facility under cover, and when the Wastewater facility is upgraded they will make a spot for the vehicles. Funding would be \$60k for truck and 5-8k for equipment.

Director Buckman, voiced that he would like to sell the Fire vehicle 8668 to the water department. Discussion ensued about the use of the Fire vehicle and the problems it has had and what has been done to fix those problems.

Director Green voiced that he is having a tough time approving 70k and was worried about firefighters in harm's way. Director Green asked that the new Pump on of Engine 8668 be tested.

Interim General Manager/ Fire Chief Rob Roberson, explained that most of the new VFF need to start out driving the smaller fire vehicle 8668.

Director Green asked if new or used, it was explained with utilities vehicle are always worked hard and would be in the best interest of the District to buy new and have vehicle for the life of the vehicle.

Director Green and Parent voiced that they would prefer a diesel vehicle.

**Public Comments:** No public comment.

Motion by Director Parent to approve RESOLUTION 2017-50 authorizing the Director of Utilities to purchase a *Diesel* utility truck for Utilities not to exceed \$70,000 to be paid from water and wastewater Capital Reserves.

Seconded by Director Reuck. Motion was approved by vote of 3 AYES and 1 NOES and 1 ABSENT.

**5. Review and Approve Resolution 2017-51 authorizing the Fire Chief to purchase replacement Self Contained Breathing Apparatus (SCBA) at a cost not to exceed \$151,021.00 from Bauer Compressors.**

Item presented by Interim General Manager/ Fire Chief Rob Roberson, explained that the San Miguel Fire Departments SCBA hydro date is expired and can't be extended any longer. Example of the Bauer SCBA were shown to the Board of Directors. Replacement of the SCBAs is a life safety equipment purchase. Firefighters use these SCBA's for protection during emergency incidents, so they must function properly and reliable 100% of the time. Normally any purchase of this amount would need to be sent out to bid and the lowest responsive bid accepted. However, since this purchase is a life safety item, and to

ensure compatibility with the neighboring agencies we do not have to follow those same bidding procedures.

**Board Comment:** President Green asked if they will still be use some SCBA's for training?

**Staff Comment:** Assistant Fire Chief Kelly Dodds explained that they would have SCBA designated for training and will be compatible with other departments in the area. The new SCBA's from Bauer will have a life span of approximately, 15 years.

**Board Comment:** Director Parent asked about filling the bottles, it was explained that we have the capabilities to fill in house.

Discussion ensued about SCBA, mask use and training.

**Public Comments:** No Comment

Motion by Director Reuck to Adopt Resolution 2017-51 authorizing the Fire Chief to purchase replacement Self Contained Breathing Apparatus (SCBA) at a cost not to exceed \$151,021.00 from Bauer Compressors.

Seconded by Director Buckman. Motion was approved by vote of 4 AYES and 0 NOES and 1 ABSENT.

*Staff Comment: Tamara Parent Board Clerk/Accounts Manager informs the Board that the Staff would like to have a Special Finance meeting. Interim General Manager Rob Roberson explained that the Special Financial Meeting will be about policy for the fund accounts, and where money can be attributed too. He feels the meeting would be about 2 to 3 hours. Discussion ensued about dates.*

*Majority of the board decided on October 19, 2017 at 6pm*

## **X. BOARD COMMENT**

Director Parent informed the Board that he will not be available for October 26<sup>th</sup>.

*Director Green re-opened public comment*

Public Comment: Richard Smithen, San Miguel Resident, asked about the water and wastewater fund accounts and how they are in the red. He would like to see the Board look at getting a rate increase. President Green explained that we have hired Bartle Wells to perform a rate study in January 2017.

*Director Green closed public comment*

Interim General Manager/ Fire Chief Rob Roberson would like it known that Director Kalvans had sent him a text at 17:08 (5:08 p.m.) explaining that he would not be able to make closed session due to work schedule conflict.

## **XI. ADJOURNMENT**

President Green adjourned the open session meeting at 8:17 p.m.

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
OCTOBER 19, 2017 SPECIAL MEETING MINUTES

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

- I.** Meeting Called to Order by Vice President Reuck – 6:00. p.m.
- II.** Pledge of Allegiance lead by Vice President Reuck.
- III.** Roll Call: Directors Present: Buckman, Reuck and Parent.  
Director Absent: Kalvans, Green  
District Staff in attendance: Rob Roberson, Kelly Dodds, Tamara Parent,  
Paola Freeman  
District General Counsel Schweikert
- IV.** Adoption of Special Meeting Agenda:  
Motion by Director Buckman to adopt Special Meeting Agenda as presented.  
Seconded by Director Parent Motion was approved by vote of 3 AYES and 0 NOES 2  
ABSENT.
- V.** **Public Comment and Communications (for items not on the agenda):**  
No Public Comment
- VI. BOARD WORKSHOP:**
1. Discussion on district financials;  
PowerPoint presentation on Restricted and Unrestricted District funds (PP on file)

Interim General Manager/Fire Chief Rob Roberson, informed the Board that this meeting was called because The Board of Directors has not seen any financials for a long time and this was due to previous management. This meeting is to establish a common ground between the Board and District staff, and update the Board on how the financials are being handled. This Meeting will have information regarding what is Restricted, Unrestricted funds and how the funds are identified correctly. Bookkeeper, Paola Freeman and Director of Utilities, Kelly Dodds presented a PowerPoint presentation and Discuss on Restricted and Unrestricted District funds.

**Staff Comment:** Director of Utilities Kelly Dodds explained the Fire Impact Fees/Public Facility Fees can only be used for Capital Projects, Public Facilities and Equipment. The District must report the use of these funds on a quarterly basis to the County of SLO. If the District doesn't show that the money is being spent correctly then the County can withhold the funds.



**Board Comment:** Director Parent asked about how Impact Fees are set and if it requires a Prop 218 to raise the Impact Fees.

District Counsel Schweikert, explained that it is not a Prop 218 requirement because it is not a utilities fee. The Board of Directors sets the fees by resolution or ordinance.

**Public Comment:** Laverne Buckman San Miguel Resident, asked about who specifically at the San Luis Obispo County collects these funds. Director of Utilities, Kelly Dodds explained that the Planning Department Collects the fees when the developer gets permits from them and the San Luis Obispo County Auditor/Controller office holds the funds and sends the check distribution to the district.

Mrs. Buckman also asked about Connection Fees and had a comment that these funds are restricted funds but in the past, they have been put into the general fund and would like to know if these funds should be put into a restricted fund account to keep track of them better. She would like to see a better check and balances system.

District Counsel Schweikert explained that Connection Fees are a Prop 218 process, and have requirement that need to be met before rates can be increased.

Discussion Ensued about how the fee is established.

Interim General Manager/Fire chief Rob Roberson, explained that he would like the help of the board by asking about these funds before approving any expenditures. Mr. Roberson updated the Board on how money is processed in the office, and how the District Staff have set up a process of having two different office staff check the deposit before and after the deposit goes to the bank.

**Public Comment:** Nannette Roe, San Miguel Resident asked about the Black Mountain Software fund numbers and percentages used in the District financials.

Discussion Ensued about Black Mountain Software fund numbers, property tax and revenue and capital reserve appropriations.

**Public Comment:** Laverne Buckman, voiced that she would like to see a difference in Operating Revenue and Budget Revenue. She would like to be able to see what the difference is in operating expenses each year, and not an incorporation with projects. Mrs. Buckman feels that the Operating and Restricted funds are an important piece to the finances of the District.

Director of Utilities Kelly Dodds, explained that this would not explain anything until the next year, but said it would be easy to fix in the reports and this has been done in the past. Interim General Manager/Fire chief Rob Roberson, explained that previous management went away from that and is one of the ways we have gotten into a problem trying to explain were these funds have been spent. He would like to make it easily identifiable in the future, but explains that we are working through it and waiting for Audit.

Bookkeeper Paola Freeman, explained that we have not transferred any moneys out of Pacific Premier Bank into any other District bank accounts. She updated the Board on what

District Bank Account the District currently has. She would also like clarification on why and what these accounts were set up for. Director of Utilities, Kelly Dodds explains that the money has not been transferred within the two District accounts at Pacific Primer Bank. Mrs. Freeman explained that when she transfers money from the Capital Reserves account, she gets an invoice it gets coded and she receives the Board Resolution for documentation and makes the transfer and has someone else in the office initial that the correct amount was transferred out of that account.

**Board Comment:** Director Parent asked if this was how things have been done in the past, and it was explained to him that “no”, one person in the office, typically the General Manager looked at these fund transfers and made the decision on how much to transfer and for where, then makes the transfer. Interim General Manager/Fire chief Rob Roberson that this process is not transparent and is not going to proceed.

Interim General Manager/Fire chief Rob Roberson, informs the Board that there will not be borrowing money from other funds like it has been done in the past and if it does happen that there will be a Resolution detailing how the money will be paid back to that funds.

**Public Comment:** Laverne Buckman San Miguel Resident, voiced that she feels that it is very important that the Board approves the financials monthly on each agenda but would like the Directors to ask more questions and take it more seriously.

Interim General Manager/Fire chief Rob Roberson, explains that it is the exactly the reason he has moved the approval of the District Monthly Financials, to the Action Item on the agenda. The staff wants and needs the Directors and Public to be involved and have a discussion to make this all work correctly.

**Board Comment:** Director Buckman reminded the Staff about the USDA Loan account and informed the staff that as soon as we see that the USDA Loan payment has been made we are to put the next payment into the account.

Director of Utilities, Kelly Dodds explains that the account they are referring to is an account for “just in case”, and the money just sits there, never moves and if we keep the payment that comes due into an account that the lender can take for payment twice a year we have no problems. The “just in case” account is just a backup account and part of the stipulations of the loan. There are two accounts, all in Pacific Premier Bank

Discussion ensued about the other District Bank accounts, and this issue will be coming back to the Board of Directors asking for direction on these accounts.

Director Buckman explained that he would like the Admin account to go away, and in the past this account has only caused problems. District Staff agreed.

Discussion ensued with Nannette Roe and Lavern Buckman about how to read the reports that are given to the Board of Directors each month.

**VII. BOARD COMMENT:**

Director Parent, Thanks staff for the information, and that the information was very helpful. He also, spoke about the Groundwater GSP meeting he attended, and feels it will be a productive group.

Director Buckman, asked about the accounts list for Black Mountain seeing that the Farrar Fire engine was still on report. It was explained to him that all the Account Codes will stay in Black Mountain Software even if it was only used once, due to reports that might be needed in the future or for reports.

Director Reuck explained that he will be moving and closing escrow very soon.

**VIII. ADJOURNMENT:** Director Reuck adjourned meeting **Time: 8:10 P.M.**

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS

October 26, 2017 SPECIAL MEETING MINUTES

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

**I.** Meeting Called to Order by President Green – 6:30 p.m.

**II.** Pledge of Allegiance lead by Vic President Reuck.

**III.** Roll Call: Directors Present: Buckman, Green, Reuck.

Director Parent Absent do to work schedule

Director Kalvans arrived at 7:14 P.M.

District Staff in attendance: Rob Roberson, Tamara Parent, Kelly Dodds, Paola Freeman and District General Counsel Schweikert,

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

Motion by Director Buckman to adopt Special Meeting Agenda as presented.

Seconded by Director Reuck Motion was approved by vote of 3 AYES and 0 NOES and 2 ABSENT

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

No public comment.

**VI. ADJOURN TO CLOSED SESSION:**

Closed Session convened at 6:33 p.m.

**A. CLOSED SESSION AGENDA:**

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

Pursuant to Government Code Section 54956.9 (d)(1) Case: *Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-265039* and Case: *Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*

**2. CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED LITIGATION**

Significant exposure to litigation pursuant to paragraph (2) subdivision (d) of Section 54956.9: (1 case)

**B. RECONVENE TO OPEN SESSION:** President Green reconvened to Open Session at 7:00 P.M.

**C. REPORT OUT OF CLOSED SESSION**

Report out of Closed Session by District General Counsel. Nothing to report.

**Call to Order for Regular Board Meeting @7:02 P.M.**

**Public Comment and Communications:**

No public comment.

**VIII. CONSENT ITEMS**

**IX. STAFF & COMMITTEE 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 (LTC Kevin Bender) No Report
6. **Interim General Manager:** Verbal Report updating the Board of Directors that the District Staff has been working with Cramer, CPA, to reconcile accounts with EDD, and IRS.  
 District Audit for FY 2015-16 should be presented to the Board of Directors at the November Meeting.  
 Monthly District financials will be moved to the Action Items portion of the Agenda for transparency and clarity.  
 Tamara Parent has just returned from the Board Sectary conference put on through CSDA.  
**Board Comments:** None
7. **District General Counsel:** Presented by Counsel Karl Schweikert. ChurchwellWhite, LLC. has nothing new to report.  
**Board Comments:** None
8. **District Engineer:** Written report submitted as is. Blaine Reely  
**Board Comments:** None  
**Public Comments:** None
9. **Director of Utilities:** Kelly Dodds, Director of Utilities updated the Board that our new Utilities Operator, Mike started work a week or so ago, and it seems to be working out. The Utilities Vehicle should be purchased in the next week or so. Mr. Dodds explained that Engineer Blaine Reely and him had just got back from the GSP Basin meeting, where they okayed an RFP to hire a consultant for the GSA, feels that some information will be brought to the Directors by January 2018.  
**Board Comments:** None  
**Public Comments:** Laverne Buckman resident of San Miguel, asked about information she had heard about the GSA, and the study that had been done. She has an understanding

that they were all working together for the GSA report. District Engineer, Blaine Reely explained that the Templeton-Santa Margarita-Atascadero GSA, were able to redefine their ground water sub-basin, and is being dealt with separately then the Paso Groundwater basin.

- 10. Fire Chief:** The district sent four (4) members of the Fire Department up north to the wildland fires. The District Firefighters, were up there for ten days with no injuries. The Interim General Manager/Fire Chief Rob Roberson, explained that the Fire Engine, put in 170 hours that the district will get compensated for in the amount of an estimated 16k., and 4k for admin reporting costs. Fire Chief would like to also thank Director Green for introducing the Fire Department to Rich Souer, who came to the District on 10/25/2017 for a demo with a fire suppression system.

District calls are up and this year is over 300 calls to date

**Board Comments:** Director Green asked for clarification on the 16k, making sure he heard the amount correctly, and wanted to know if that amount was combined or separate from the firefighter pay. It was explained that the District Engine receives the 16k and the firefighters pay is separate from that amount.

**Public Comment:** None

*President Green, announced that Director Kalvans arrived at 7:15*

## **X. CONSENT ITEMS:**

1. Review and Approve Board Meeting Minutes
  - a) July 6, 2017 Special Meeting Minutes
  - b) July 27, 2017 Special Meeting Minutes

Motion by Director Kalvan to Review, Receive and File the Enumeration of Consent item number 1.a & 1.b

Seconded by Director Reuck. Motion was approved by Voice Vote of 4 AYES and 0 NOES and 1 ABSENT.

## **XI.**

1. **Review, Discuss, Receive and File the Enumeration of Financial Report for September 2017**

Item presented by Interim General Manager Rob Roberson, explaining that this item has been changed from the Consent Item to the Action Items in the Agenda to give the Board of Directors an opportunity to discuss the financials in more detail if needed. Paola Freeman, Bookkeeper will be here to answer any questions needed.

**Board Comments:** Director Kalvans, asked the District Staff at what percentage do they feel their confidence in the numbers being presented.

Interim General Manager Rob Roberson, explained that we discussed this at the October 19<sup>th</sup> financial meeting, and explained that the District Staff is working very hard to give the Directors the correct information. Mr. Roberson feels that the information they have

given the Board for September 2017 is Correct, but would like the Board to ask any questions before the vote to File and receive the Financial Reports for September 2017. Director Green asked specifically asked about Item three on page one, for \$39k and would like to know what that purchase was. Paola Freeman explained that was for the purchase of the Fire Utility Vehicle.

**Public Comments:** None

Motion by Director Kalvans to Receive and File the Enumeration of Financial Report for September 2017

Seconded by Director Reuck. Motion was approved by vote of 4 AYES and 0 NOES and 1 ABSENT.

## **2. Review and Discuss the 2017 Water & Wastewater Draft Masterplan as prepared by Monsoon Consulting**

Item presented by District Engineer Blaine Reely with a PowerPoint as prepared by Monsson Consulting for 2017 Water & Wastewater DRAFT Masterplan (*PowerPoint on File*)

Discussion ensued about Draft Master plans, new wells & SLT well, and how to move forward. Mr. Reely explained that he has prioritized what he feels needs to be the Districts priorities in the future, and would like the Board of Directors to review and bring back any changes to District Staff before the next meeting where he hopes that these Master plans are approved.

**Board Comment:** Director Kalvans asked the District Engineer and Counsel, about the Wastewater expansion, and specifically if the Mindy Laws/SB168. (10 road blocks) would be something the District should be aware of. The timeline for the Wastewater expansion is scheduled for five years out and feels that it should be sooner if the Mindy Law applies.

District Engineer Dr. Reely explains that under our current permits, we could get to full build out and would be at 75% at the Wastewater facility.

District Counsel feels that we would not be putting up any road blocks, for any interested developers.

Director Green asked about acquiring land for the expansion of the Machado Wastewater Facility

Discussion ensued about purchasing land for expansion.

**Public Comments:** Laverne Buckman asked about were the board will be going from here. District engineer explained that this is a Draft Master Plan, and would like Board, and Public to review the document. The Final Master Plan with changes will be brought to the Directors at the next board meeting in November. Mr. Reely explained how the Rate Study that is being done by Bartle Wells, Inc. will be considering these priorities and it is an ongoing document.

Nanette Roe, asked about grant funds and/or District loans.

Discussion about loan requirements for the future ensued.

**Board Comment:** Director Kalvans, asked due to the cost of some of these projects and different zones within the community. Director Kalvans feels that the Director should also be discussing what areas in the community may have more of a need than others, and if that was a question for the Rate Study or Master Plan. Director of Utilities, Kelly Dodds agreed that it was a rate study question, but feels the question can be discussed. Director Buckman asked about prioritizing the 10<sup>th</sup> & 11<sup>th</sup> Street projects

Discussion Item only

### 3. Discuss and Review ideas for a new San Miguel C.S.D. Logo

Item presented by Interim General Manager/Fire Chief Rob Roberson, updating the Board of Directors on the idea of updating the District Logo. The current District Logo is outdated and too pixelated for new graphics.

Discussion ensued about different ideas for a new District Logo.

**Board Comment:** Director Green discussed with General Manager the cost associated with changing the Logo.

Majority agreed that when the Logo gets changed the District items should be changed by attrition.

Director Kalvans asked about using the image of the Mission and is worried about offending atheist groups. Interim General Manager/Fire Chief Rob Roberson explained that a lot of cities and fire departments have embraced California Missions in their logos. District Counsel explained that it is a “fair use” and explained that because we took photos we could use it. San Miguel is named after Saint Michael, and is part of the town’s identity.

Director Kalvans would like to see a collage.

Director Reuck would like to see a fire engine and mission

Interim General Manager/Fire Chief Rob Roberson, explained that he would bring back mock-ups. Board Agreed

Discussion ensued

**Public Comments:** No Comment

*District general Counsel would like to respond to Director Kalvans question for item # 2 President Green, agreed.*

Counsel Schweikert, explained to Director Kalvans that he understood that he is concerned about the waste treatment facilities and the possibilities of fines if the District did not approve a development. The laws Director Kalvans cited are all linked solely to Cities and not Special Districts. SB-35 required streamlined permitting for affordable housing. Zoning is not in the District's power, so it does not affect the District. SB 167 creates fines for cities that block affordable housing by claiming lack of available services. Also prevents Cities from refusing to upgrade services. Again, linked solely to



Cities and not Special Districts. District Counsel feels that it is unlikely that SMCSO would deny affordable housing options if a developer was looking to create them and pay the requisite hookup fees. Even if they did, these laws would have no effect upon the district.

**XII. BOARD COMMENT**

No Board Comment

**XIII. Adjournment at 9:10 P.M.**

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 1 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3463	16882S	434 76 FLEET CARD	684.08					
Account Number : 0201-00-108861-6								
1	51838491	10/31/17 Fuel - Truck #8600	139.30			20 62000	485	10200
2	51838491	10/31/17 Fuel - Truck #8601	71.89			20 62000	485	10200
3	51838491	10/31/17 Fuel - Truck #8632	148.04			50 65000	485	10200
4	51838491	10/31/17 Fuel - Truck #8632	148.04			40 64000	485	10200
5	51838491	10/31/17 Fuel - Truck #8601	71.89			40 64000	485	10200
6	51838491	10/31/17 Fuel - Truck #8601	71.89			50 65000	485	10200
7	51838491	10/31/17 Fuel - Truck #E8696	33.03			20 62000	485	10200
<b>Total for Vendor:</b>			<b>684.08</b>					
3445	16859S	524 APPLIED TELECOM TECHNOLOGY	240.27					
Move and Repair phone lines after office changes								
1	1015224	10/27/17 repair multi-line phone syste	39.64			20 62000	305	10200
2	1015224	10/27/17 repair multi-line phone syste	7.21			30 63000	305	10200
3	1015224	10/27/17 repair multi-line phone syste	96.11			40 64000	305	10200
4	1015224	10/27/17 repair multi-line phone syste	96.11			50 65000	305	10200
5	1015224	10/27/17 repair multi-line phone syste	1.20*			60 66000	305	10200
<b>Total for Vendor:</b>			<b>240.27</b>					
3495	16883S	569 BANK OF THE WEST	933.34					
School Fire Prevention Microsoft								
1	8458	10/28/17 Embassy Suite/Tam Conference	118.77			20 62000	386	10200
2		10/28/17 Embassy Suite/Tam Conference	21.59*			30 63000	386	10200
3		10/28/17 Embassy Suite/Tam Conference	287.93			40 64000	386	10200
4		10/28/17 Embassy Suite/Tam Conference	287.93			50 65000	386	10200
5		10/28/17 Embassy Suite/Tam Conference	3.60			60 66000	386	10200
6		10/28/17 Mullahey Service Truck #8601	85.46			20 62000	354	10200
7		10/28/17 Shell/Chevron Fuel	142.06			20 62000	485	10200
8		10/28/17 Dispute Parking Embassy Suite	-2.31			20 62000	386	10200
9		10/28/17 Dispute Parking Embassy Suite	-0.42*			30 63000	386	10200
10		10/28/17 Dispute Parking Embassy Suite	-5.60			40 64000	386	10200
11		10/28/17 Dispute Parking Embassy Suite	-5.60			50 65000	386	10200
12		10/28/17 Dispute Parking Embassy Suite	-0.07			60 66000	386	10200
<b>Total for Vendor:</b>			<b>933.34</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 2 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3446	16860S	548 BARTLE WELLS ASSOCIATES	8,995.00					
		Rate Study						
1	1003A	10/24/17 Rate Study	4,497.50			50 65000	432	10200
2	1003A	10/24/17 Rate Study	4,497.50			40 64000	432	10200
		<b>Total for Vendor:</b>	<b>8,995.00</b>					
3464	16884S	34 BLAKE'S INC	120.24					
1	1172620	10/29/17 Trash Bags,Trash Can	51.69			20 62000	305	10200
2	1175455	10/29/17 Plumbing & Heating	1.61			50 65000	305	10200
3	1175455	10/29/17 Foldup Hex Key	8.33			40 64000	305	10200
4	1175455	10/29/17 Foldup Hex Key	8.34			50 65000	305	10200
5	1175455	10/29/17 Carb Cleaner	5.17			20 62000	352	10200
6	175455	10/29/17 Reset Combo Bpad	20.47			40 64000	305	10200
7	175455	10/29/17 Reset Combo Bpad	20.46			50 65000	305	10200
8	175455	10/29/17 Picture Hangers	2.09			40 64000	305	10200
9	175455	10/29/17 Picture Hangers	2.08			50 65000	305	10200
		<b>Total for Vendor:</b>	<b>120.24</b>					
3493	16885S	535 BRENDLER JANITORIAL SERVICE	275.00					
1	1645C	11/01/17 October 2017 Janitorial Serv	45.37			20 62000	305	10200
2	1645C	11/01/17 October 2017 Janitorial Serv	8.25			30 63000	305	10200
3	1645C	11/01/17 October 2017 Janitorial Serv	110.00			40 64000	305	10200
4	1645C	11/01/17 October 2017 Janitorial Serv	110.00			50 65000	305	10200
5	1645C	11/01/17 October 2017 Janitorial Serv	1.38*			60 66000	305	10200
		<b>Total for Vendor:</b>	<b>275.00</b>					
3443	16861S	39 BUCKMAN, GIB	100.00					
		Board Member Stipend October 26, 2017 meeting						
1	Oct 2017	10/26/17 October 2017 Board Mtg Stip	100.00			10 61000	111	10200
3465	16886S	39 BUCKMAN, GIB	64.58					
		Coffee (6 containers)						
1	10-29-2017	11/01/17 Office Supplies	64.58			10 61000	305	10200
		<b>Total for Vendor:</b>	<b>164.58</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 3 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3496	16902S	573 BURT INDUSTRIAL SUPPLY	839.91					
		Equipment for new service truck 2017 RAM 4500						
1	46584	11/02/17 Pipe Wrench, Hammer, Shovel	419.96			40 64000	500	10200
2	46584	11/02/17 Bolt Cutter, Cord, Manhole hook	419.95			50 65000	500	10200
3497	16902S	573 BURT INDUSTRIAL SUPPLY	346.43					
1	46583	11/02/17 Paint, Hose, Ball Valve, Sealant	346.43			50 65000	353	10200
		<b>Total for Vendor:</b>	<b>1,186.34</b>					
3520	16920S	416 CALPERS	714.61					
		Annual Unfunded Accrued Liability Actuarial Valuation						
1	15104658	11/01/17 Annual Unfunded Accrued Liab	357.31			40 64000	225	10200
2	15104658	11/01/17 Annual Unfunded Accrued Liab	357.30			50 65000	225	10200
3521	16920S	416 CALPERS	3.89					
		Annual Unfunded Accrued Liability Actuarial Valuation						
1	15104665	11/01/17 Annual Unfunded Accrued Liab	1.95			40 64000	225	10200
2	15104665	11/01/17 Annual Unfunded Accrued Liab	1.94			50 65000	225	10200
		<b>Total for Vendor:</b>	<b>718.50</b>					
3498	16903S	521 CHAPARRAL BUSINESS MACHINES,	65.82					
		Maintenance Contract #6913-02						
		Samsung/X4250LX						
		Acct No. 013014						
		Contract #6913-02						
1	419567	10/02/17 Maint Contract 11/4 to 12/3/17	32.91			40 64000	320	10200
2	419567	10/02/17 Overage 10/4-11/3/17	32.91			50 65000	320	10200
		<b>Total for Vendor:</b>	<b>65.82</b>					
3515	16904S	67 CHARTER COMMUNICATIONS	336.66					
		Account #8245 10 105 0027311						
		Spectrum Buiness - Monthly						
		Internet/Voice						
1	11/11-12/1	11/01/17 Internet/Voice	336.66			10 61000	375	10200
		<b>Total for Vendor:</b>	<b>336.66</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 4 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3469	16887S	473 CHURCHWELL WHITE LLP	21,752.30					
		Professional Services Rendered through September 30, 2017						
1	26011	10/17/17 General Counsel	5,041.10			10 61000	327	10200
2	26012	10/17/17 Steinbeck v SLO	9,610.00			50 65000	332	10200
3	26014	10/17/17 Solid Waste	1,522.00*			60 66000	327	10200
4	26017	10/17/17 HR	3,664.00			10 61000	327	10200
5	26020	10/17/17 Farrar Termination	957.60*			40 64000	327	10200
6	26020	10/17/17 Farrar Termination	957.60*			50 65000	327	10200
		<b>Total for Vendor:</b>	<b>21,752.30</b>					
3449	16862S	72 COAST ELECTRONICS	5,212.31					
2018	GMC #8600							
1	7103253	10/25/17 50-Watt VHF Deck/Mount Kit/An	2,606.16*			20 62000	470	10200
2	7103253	10/25/17 50-Watt VHF Deck/Mount Kit/An	2,606.15			20 62000	500	10200
3450	16862S	72 COAST ELECTRONICS	248.00					
		Factory Repair GPH5102XCMD 0645196						
		2010 F150 #8600						
1	7103252	10/23/17 Factory Repair 2010 Ford	248.00*			20 62000	470	10200
		<b>Total for Vendor:</b>	<b>5,460.31</b>					
3519	16905S	583 COBLENTZ BIEHLE & CRAMER	633.50					
		File payroll tax return IRS and EDD 2nd and 3rd Qt						
1	3807	10/31/17 Payroll tax return	104.53*			20 62000	325	10200
2	3807	10/31/17 Payroll tax return	19.01			30 63000	325	10200
3	3807	10/31/17 Payroll tax return	253.40*			40 64000	325	10200
4	3807	10/31/17 Payroll tax return	253.40*			50 65000	325	10200
5	3807	10/31/17 Payroll tax return	3.16*			60 66000	325	10200
		<b>Total for Vendor:</b>	<b>633.50</b>					
3454	16863S	429 COUNTY OF SAN LUIS OBISPO - EH	343.90					
		ACCT# AR0011381						
1	IN0108768	02/28/17 Cross Connection	100.60			50 65000	362	10200
2	IN0109775	07/06/17 Cross Connection Dollar Sto	112.00			50 65000	362	10200
3	IN0109775	08/31/17 Cross Connection Admin Cost	131.30			50 65000	362	10200
		<b>Total for Vendor:</b>	<b>343.90</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 5 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3522	16906S 999999	DAVID ARDEBILI	100.00					
		Water Refund 830 River Road						
1	830 River 11/14/17	D.Ardebili 830 River Road	100.00			50 20550		10200
		<b>Total for Vendor:</b>	<b>100.00</b>					
3491	16888S 581	DAVID TRACEY CONTRACT SVS	500.00					
		SVS Date 10/14/17 - 10/15/17						
1	2017-4 11/01/17	Contract SVS	250.00			40 64000	330	10200
2	2017-4 11/01/17	Contract SVS	250.00			50 65000	330	10200
		<b>Total for Vendor:</b>	<b>500.00</b>					
3470	16889S 93	DODDS, KELLY	13.05					
		Mileage Reimbursement Adjustment -						
		08/02/17 -09/6/17						
2	11/01/17	Mileage reimbursement adj	6.52			50 65000	345	10200
3	11/01/17	Mileage reimbursement adj	6.53			40 64000	345	10200
		<b>Total for Vendor:</b>	<b>13.05</b>					
3500	16907S 999999	ENTENMANN-ROVIN CO.	120.71					
		Dome Badge for Fire Prevention Chief Jason Taylor						
1	0131093 11/07/17	Dome Badge	120.71			20 62000	495	10200
		<b>Total for Vendor:</b>	<b>120.71</b>					
3505	16908S 109	FERGUSON ENTERPRISES	75.35					
		Acct #725334						
1	5338467 10/31/17	2PC THRD FP, Galv Nip	75.35			50 65000	353	10200
		<b>Total for Vendor:</b>	<b>75.35</b>					
3457	16864S 112	FGL - ENVIRONMENTAL ANALYTICAL	106.00					
		Acct #8000653						
1	783755A 10/16/17	Metals	106.00			50 65000	358	10200
3458	16864S 112	FGL - ENVIRONMENTAL ANALYTICAL	105.00					
		Acct #8000653						
1	783794A 10/18/17	Coliform	105.00			50 65000	358	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 6 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3501	16909S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
	Acct #8000653							
1	783658A	10/28/17 Metal	67.00			50 65000	358	10200
3502	16909S	112 FGL - ENVIRONMENTAL ANALYTICAL	105.00					
	Account #8000653							
1	783910A	10/26/17 Coliform-Colilert	105.00			50 65000	359	10200
3503	16909S	112 FGL - ENVIRONMENTAL ANALYTICAL	105.00					
	Account #8000653							
1	783888A	10/26/17 Coliform-Colilert	105.00			50 65000	359	10200
3504	16909S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
	Account #8000653							
1	783896A	10/30/17 Metals	67.00			50 65000	358	10200
		<b>Total for Vendor:</b>	<b>555.00</b>					
3447	16865S	308 FRONTIER COMMUNICATIONS	53.79					
	Acct #805-467-2818-010412-5							
	Phone 805-467-2818							
1		10/22/17 SCADA	26.90			40 64000	310	10200
2		10/22/17 SCADA	26.89			50 65000	310	10200
3506	16910S	308 FRONTIER COMMUNICATIONS	70.21					
	Acct #805-467-2015-051216-5							
	Phone 805-467-2015							
1	Nov 2017	10/01/17 Backup for alarm	35.11			40 64000	310	10200
2		10/01/17 Backup for alarm	35.10			50 65000	310	10200
		<b>Total for Vendor:</b>	<b>124.00</b>					
3437	16866S	125 GREAT WESTERN ALARM	72.00					
	Acct #A0702							
	Service Period:	11/01/17 to 11/30/17						
1	02242101	11/01/17 Answering Service	36.00			40 64000	380	10200
2	02242101	11/01/17 Answering Service	36.00			50 65000	380	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 7 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3438	16866S	125 GREAT WESTERN ALARM	30.00					
Acct GW-661 Service Period: 11/01/17 to 11/30/17								
1	000545101	11/01/17 Alarm Monitoring	15.00			40 64000	380	10200
2	000545101	11/01/17 Alarm Monitoring	15.00			50 65000	380	10200
<b>Total for Vendor:</b>			<b>102.00</b>					
3441	16867S	126 GREEN, JOHN	100.00					
Board Member Stipend - October 26, 2017 meeting								
1	Oct 2017 10/26/17	October 26 2017 Board Mtg St	100.00			10 61000	111	10200
<b>Total for Vendor:</b>			<b>100.00</b>					
3472	16890S	129 HACH	219.43					
Acct #292463								
1	10689682	10/25/17 Dispenser & Powder	109.71			40 64000	355	10200
2	10689682	10/25/17 Probe service	109.72			50 65000	359	10200
<b>Total for Vendor:</b>			<b>219.43</b>					
3499	16911S	580 JOAN MICHAELS AGUILAR	605.00					
Review budget material prepared by Dodds								
1	09-17 11/10/17	Board report, meeting	99.83*			20 62000	325	10200
2	09-17 11/10/17	Board report, meeting	18.15			30 63000	325	10200
3	09-17 11/10/17	Board report, meeting	242.00*			40 64000	325	10200
4	09-17 11/10/17	Board report, meeting	242.00*			50 65000	325	10200
5	09-17 11/10/17	Board report, meeting	3.02*			60 66000	325	10200
<b>Total for Vendor:</b>			<b>605.00</b>					
3444	16868S	406 KALVANS, ANTHONY	100.00					
Board Member Stipen October 2017								
1	Oct 2017 10/26/17	October Board Mtg Stipen 10-	100.00			10 61000	111	10200
<b>Total for Vendor:</b>			<b>100.00</b>					
3460	16869S 999999	KRISTI & EARL MILLS	39.74					
Water Deposit Refund Mills 610 Tielo Street #01705-03								
1	610 Tielo 10/30/17	Water deposit refund	39.74			50 20550		10200
<b>Total for Vendor:</b>			<b>39.74</b>					



12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 8 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3466	16891S	474 L.N. CURTIS & SONS	2,034.48					
		Lg size forest fire shelter, hydration pack, shelter case, omega reservoir, bite valve						
1	INV134959	10/17/17 Shelter,hydration pk,omega	2,034.48			20 62000	455	10200
3467	16891S	474 L.N. CURTIS & SONS	441.73					
		Porta count MSA G1 adapter kit						
1	INV134712	10/18/17 MSA GI Adapter Kit	441.73			20 62000	455	10200
		<b>Total for Vendor:</b>	<b>2,476.21</b>					
3452	16870S	586 LEHR	2,668.95					
		Truck #8600 2018 GMC						
1	01 140126	10/09/17 Siren Speaker,Bracket,Justi	2,668.95			20 62000	500	10200
3453	16870S	586 LEHR	85.54					
		Truck #8600 2018 GMC						
1	01 140127	10/09/17 Wide Body Consol	85.54			20 62000	500	10200
3482	16892S	586 LEHR	551.35					
		Truck #8600 2018 GMC						
1	01 1405382	10/23/17 Remote Head/Consol/Face Pl	551.35			20 62000	500	10200
3483	16892S	586 LEHR	268.77					
		Truck #8600 2018 GMC						
1	01 140852	10/31/17 M2 KED R/A	268.77			20 62000	500	10200
3485	16892S	586 LEHR	762.01					
		Truck #8600 2018 GMC						
1	01 140569	10/23/17 TAM83,Cable,LED	762.01			20 62000	500	10200
		<b>Total for Vendor:</b>	<b>4,336.62</b>					
3451	16871S	165 MAILFINANCE INC.	1,008.38					
		Lease No. N15013110						
		Nov 23 - Feb 22- 2017						
1	N6815147	11/23/17 Qtrly Lease of mailing equip	166.38			20 62000	385	10200
2	N6815147	11/23/17 Qtrly Lease of mailing equip	30.25*			30 63000	385	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 9 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3	N6815147	11/23/17 Qtrly Lease of mailing equip	403.35			40 64000	385	10200
4	N6815147	11/23/17 Qtrly Lease of mailing equip	403.35			50 65000	385	10200
5	N6815147	11/23/17 Qtrly Lease of mailing equip	5.05*			60 66000	385	10200
		<b>Total for Vendor:</b>	<b>1,008.38</b>					
3435	16872S	517 MARK'S TIRE SERVICE	219.37					
		Mastertrak Trailer Tires						
1	22438	10/19/17 Chipper Tires	219.37			20 62000	351	10200
		<b>Total for Vendor:</b>	<b>219.37</b>					
3473	16893S	999999 MICHAEL SOBOTKA	259.63					
		Reimbursement for Boots & Pants 11/1/17						
1	11/01/17	11/01/17 Pants & Pants	129.81			40 64000	495	10200
2	11/01/17	11/01/17 Pants & Pants	129.82			50 65000	495	10200
		<b>Total for Vendor:</b>	<b>259.63</b>					
3455	16873S	175 MIKE ROACH ELECTRIC	5,000.00					
		Final Bill 48KW Generator						
1	4338	10/11/17 Final Bill Generator	1,600.00			20 62000	500	10200
2	4338	10/11/17 Final Bill Generator	200.00			30 63000	500	10200
3	4338	10/11/17 Final Bill Generator	1,600.00			40 64000	500	10200
4	4338	10/11/17 Final Bill Generator	1,600.00			50 65000	500	10200
3456	16873S	175 MIKE ROACH ELECTRIC	3,143.02					
		Terrace Well Scada Level/Move well sensor						
1	4345	10/18/17 Material & Labor	3,143.02			50 65000	353	10200
		<b>Total for Vendor:</b>	<b>8,143.02</b>					
3508	16912S	559 MONSOON VENTURES, INC.	660.00					
		SMCSD District Engineer						
1	2198	11/08/17 GSA Meeting/Summary	660.00*			50 65000	324	10200
3509	16912S	559 MONSOON VENTURES, INC.	330.00					
		SMCSD District Engineer						
1	2196	11/08/17 SLT pre-meeting w/staff	330.00			50 65000	431	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 10 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3510	16912S	559 MONSOON VENTURES, INC.	770.00					
		SMCSD District Engineer						
1	2197	11/08/17 Oct 2017 Report/Inspections	385.00			40 64000	326	10200
2	2197	11/08/17 Presented Master Plan	385.00*			50 65000	326	10200
3511	16912S	559 MONSOON VENTURES, INC.	25,120.00					
		SMCSD District Engineer						
1	2195	11/08/17 Water/Waste Waste Master Plan	12,560.00			40 64000	326	10200
2	2195	11/08/17 Water/Waste Waste Master Plan	12,560.00*			50 65000	326	10200
		<b>Total for Vendor:</b>	<b>26,880.00</b>					
3459	16874S	999999 MULLHEY DODGE PASO ROBLES	62,500.00					
		2017 Ram 4500 Tradesman with Contractor Body						
1	Res2017-50	10/27/17 2017 Ram 4500	31,250.00			40 64000	500	10200
2	Res2017-50	10/27/17 2017 Ram 4500	31,250.00			50 65000	500	10200
		<b>Total for Vendor:</b>	<b>62,500.00</b>					
3512	16913S	17 N REX AWALT CORPORATION	7.76					
1	17912	11/07/17 3/4 CAP Schedule 40 PVC	7.76			20 62000	305	10200
		<b>Total for Vendor:</b>	<b>7.76</b>					
3487	16894S	328 PARENT, TAMARA	45.21					
		CSDA Board Secty Conference						
1	10/25/17	Meal Reimbursement	7.45			20 62000	335	10200
2	10/25/17	Meal Reimbursement	1.35*			30 63000	335	10200
3	10/25/17	Meal Reimbursement	18.08			40 64000	335	10200
4	10/25/17	Meal Reimbursement	18.08			50 65000	335	10200
5	10/25/17	Meal Reimbursement	0.25*			60 66000	335	10200
3488	16894S	328 PARENT, TAMARA	299.81					
		CSDA Board Secty Conference 10/23/2017						
1	10/25/17	Mileage Reimbursement	49.48			20 62000	345	10200
2	10/25/17	Mileage Reimbursement	8.99			30 63000	345	10200
3	10/25/17	Mileage Reimbursement	119.92			40 64000	345	10200
4	10/25/17	Mileage Reimbursement	119.92			50 65000	345	10200
5	10/25/17	Mileage Reimbursement	1.50*			60 66000	345	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 11 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3489	16894S	328 PARENT, TAMARA	14.92					
		Mileage Reimbursement correction 7-12-17 to 7-26-17						
1	11/07/17	Mileage Reimbursement	2.46			20 62000	345	10200
2	11/07/17	Mileage Reimbursement	0.44			30 63000	345	10200
3	11/07/17	Mileage Reimbursement	5.96			40 64000	345	10200
4	11/07/17	Mileage Reimbursement	5.96			50 65000	345	10200
5	11/07/17	Mileage Reimbursement	0.10*			60 66000	345	10200
		<b>Total for Vendor:</b>	<b>359.94</b>					
3439	16875S	208 PG&E	1,154.01					
		Acct #8565976480-8						
1	10/17/17	12th & K Street - 8565976725	11.09			30 63000	381	10200
		St						
2	10/17/17	Tract 2605 - 8565976109	45.17			30 63000	381	10200
3	10/17/17	Mission Heights - 8565976482	210.80			30 63000	381	10200
4	10/17/17	9898 River Rd. - 8565976002	411.53			30 63000	381	10200
5	10/17/17	9898 River Rd. - 8565976004	55.45			30 63000	381	10200
6	10/17/17	9898 River Rd. - 8565976008	255.69			30 63000	381	10200
7	10/17/17	9898 River Rd. - 8565976014	85.23			30 63000	381	10200
8	10/17/17	9898 River Rd. - 8565976481	54.69			30 63000	381	10200
9	10/17/17	9898 River Rd. - 8565976483	24.36			30 63000	381	10200
		<b>Total for Vendor:</b>	<b>1,154.01</b>					
3448	16876S	209 PG&E	13,025.66					
		Acct #3675186851-8						
1	10/18/17	Old Fire Station / 1297 L St	39.79*			20 62000	381	10200
2	10/18/17	Water Works #1 / Well 3	1,458.62			50 65000	381	10200
3	10/18/17	Bonita Pl & 16th / Well 4	2,084.73			50 65000	381	10200
4	10/18/17	N St / WWTP	5,916.36			40 64000	381	10200
5	10/18/17	14th St. & K St.	40.62			50 65000	381	10200
6	10/18/17	Landscape/Streetlights	235.99			30 63000	381	10200
7	10/18/17	SLT Well Drink Water	80.51			50 65000	381	10200
8	10/18/17	Mission Heights Booster	9.53			50 65000	381	10200
9	10/18/17	2HP Booster Station	9.53			50 65000	381	10200
10	10/18/17	New Fire Station 1150 Mission	3,149.98*			20 62000	381	10200
		<b>Total for Vendor:</b>	<b>13,025.66</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 12 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3507	16914S 999999	PHILLIP GOLDBLOOM	1,500.00					
		Outfit and Install new command vehicle with emergency lighting and radio 2018 GMC Sierra						
1	101 11/15/17	Install lighting & Radios GMC	1,500.00			20 62000	500	10200
3462	16877S 999999	RAYMOND BARKER	25.00					
		Refund Over Payment 577 11th Street-Torres/Barker #27287-01						
1	Torres 577 10/30/17	Refund over payment	25.00			50 20550		10200
		<b>Total for Vendor:</b>	<b>1,525.00</b>					
3442	16878S 441	REUCK, LARRY	100.00					
		Board Member Stipend for October 26, 2017						
1	Oct 2017 10/26/17	October 2017 Board Mtg Stipe	100.00			10 61000	111	10200
		<b>Total for Vendor:</b>	<b>100.00</b>					
3440	16879S 233	SAFEGUARD BUSINESS SYSTEMS	467.96					
		Customer #QMG2PP						
1	032450385 10/11/17	Imprinted Checks	467.96			10 61000	320	10200
3513	16915S 233	SAFEGUARD BUSINESS SYSTEMS	629.15					
		Customer #QMG2PP						
1	032480719 10/26/17	Pullover, shirts	314.58			40 64000	495	10200
2	032480719 10/26/17	Pullover, shirts	314.57			50 65000	495	10200
		<b>Total for Vendor:</b>	<b>1,097.11</b>					
3514	16916S 238	SAN MIGUEL GARBAGE	103.98					
		Monthly Service November 2017 Acct #318691						
1	11/01/17	WWTP Monthly Trash Disposal	51.99			40 64000	383	10200
2	11/01/17	WWTP Monthly Trash Disposal	51.99			50 65000	383	10200
		<b>Total for Vendor:</b>	<b>103.98</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 13 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
	3461 16880S 999999	SOSA CONSTRUCTION Hydrant -Water L & 13TH #27486-03	750.00					
1	L & 13th 10/30/17	Water Hydrant refund	750.00			50 20550		10200
		<b>Total for Vendor:</b>	<b>750.00</b>					
	3436 16881S 269	STAPLES & ASSOCIATES Installation at 1577 Bonita	195.69					
1	EW-5499 10/17/17	Well #4	195.69			50 65000	305	10200
		<b>Total for Vendor:</b>	<b>195.69</b>					
	3474 16895S 280	TEMPLETON UNIFORMS Pants/Name Tag - Nathan Taylor	126.16					
1	105413 10/26/17	Pants,Name tag	126.16			20 62000	495	10200
	3475 16895S 280	TEMPLETON UNIFORMS Pants/Belt - Danny Sackett	140.86					
1	105407 10/26/17	Pants, Belt	140.86			20 62000	495	10200
		<b>Total for Vendor:</b>	<b>267.02</b>					
	3523 16917S 999999	THRESSA BAKER Water Refund T Baker 1470 K Street	4.03					
1	1470 K Str 11/14/17	T Baker 1470 K Street	4.03			50 20550		10200
		<b>Total for Vendor:</b>	<b>4.03</b>					
	3477 16896S 491	ULINE Customer #11813523	1,594.40					
1	91507068 10/19/17	Locker	215.33			40 64000	305	10200
2	91507068 10/19/17	Locker	215.33			50 65000	305	10200
3	91507068 10/19/17	Pallet Rack, rack add-on	1,009.84			40 64000	582	10200
4	91507068 10/19/17	Tyvek Coverall	76.95			40 64000	305	10200
5	91507068 10/19/17	Tyvek Coverall	76.95			50 65000	305	10200
		<b>Total for Vendor:</b>	<b>1,594.40</b>					

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 14 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3526	16921S 999999	UNITED STATES TREASURY	10,293.60					
	2nd Quarter 2017 941-V	Taxes EIN#77-0538466						
1	2Qt/17/940 11/20/17	2nd Quarter 2017 941-V Tax	10,293.60*			10 61000	130	10200
3527	16922S 999999	UNITED STATES TREASURY	8,962.45					
	3rd Quarter 2017 941-V	Taxes EIN#77-0538466						
1	3Qt/17/940 11/20/17	3rd Quarter 2017 941-V Tax	8,962.45*			10 61000	130	10200
		<b>Total for Vendor:</b>	<b>19,256.05</b>					
3478	16897S 298	UNIVAR USA INC	920.95					
	Customer #701341							
1	F0878652 10/24/17	SOD HYPO 12.5 % Liquichlor	920.95			50 65000	482	10200
3479	16897S 298	UNIVAR USA INC	729.95					
	Customer #701341							
1	F0878651 10/23/17	SOD HYPO	729.95			50 65000	481	10200
		<b>Total for Vendor:</b>	<b>1,650.90</b>					
3481	16898S 301	US BANK	1,984.12					
	Acct #4246 0445 5565 2647							
1	10/12/17	Jose Country Kit/Fire Prevent	111.96			20 62000	335	10200
2	09/26/17	Galls-Report Holder	77.57			20 62000	305	10200
3	10/02/17	Lowes Building Material	152.17			20 62000	510	10200
4	09/28/17	Lowes Building Material	233.45			20 62000	510	10200
5	09/28/17	Lowes Building Material	113.12			20 62000	305	10200
6	09/28/17	Lowes Building Material	64.25			50 65000	305	10200
7	09/28/17	Lowes Building Material	38.05			40 64000	490	10200
8	09/28/17	Lowes Building Material	9.14			40 64000	305	10200
9	10/03/17	Amazon 2018 GMC Circuit Breake	54.09			20 62000	500	10200
10	10/04/17	Lowes Batteries-Stripping	57.19			20 62000	510	10200
11	10/13/17	Takens Boots/Dodds	84.48			40 64000	495	10200
12	10/13/17	Takens Boots/Dodds	84.49			50 65000	495	10200
13	10/17/17	ENO Scientific Well Watch	709.97			50 65000	351	10200
14	10/17/17	CAL-Ag Quickrete	16.81			40 64000	305	10200
15	10/17/17	CAL-Ag Quickrete	16.81			50 65000	305	10200
16	10/19/17	Lowes paintcare recovery	77.00			20 62000	305	10200

12/04/17  
14:54:24

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Claim Details  
For the Accounting Period: 11/17

Page: 15 of 17  
Report ID: AP100V

Pacific Premier Bank - General Account  
\* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
17	10/22/17	Lowes Batteries	43.04			20 62000	305	10200
18	10/22/17	Lowes Hevty Bags	21.51			40 64000	355	10200
19	10/22/17	Lowes Batteries	9.51			40 64000	305	10200
20	10/22/17	Lowes Batteries	9.51			50 65000	305	10200
<b>Total for Vendor:</b>			<b>1,984.12</b>					
3480	16899S	303 USA BLUEBOOK	180.83					
Customer No. 931858								
1	395394	10/17/17 Skimming Net,Bag	180.83			40 64000	582	10200
3516	16918S	303 USA BLUEBOOK	399.92					
Customer No. 931858								
2017 4500 RAM								
1	931858	11/03/17 Meter Box,Shutoff tool	399.92			50 65000	500	10200
3517	16918S	303 USA BLUEBOOK	787.46					
Customer No. 931858								
2017 4500 RAM								
1	931858	11/02/17 Hot Tapping System	787.46			50 65000	500	10200
<b>Total for Vendor:</b>			<b>1,368.21</b>					
3476	16900S	327 VALLI INFORMATION SYSTEMS	91.16					
Web Posting								
1	44184	08/31/17 Web Posting, Online Maint.	45.58			40 64000	305	10200
2	44184	08/31/17 Web Posting, Online Maint.	45.58			50 65000	305	10200
<b>Total for Vendor:</b>			<b>91.16</b>					
3471	16901S	317 WESTERN JANITOR SUPPLY INC	101.24					
Account #S1235								
1	146943	11/02/17 Cottenelle TP, Paper Towel	101.24			10 61000	305	10200
<b>Total for Vendor:</b>			<b>101.24</b>					
3518	16919S	318 WILDHORSE PROPANE	327.30					
ACCT #SANMI1								
1	U0017434	10/30/17 Propane	109.10			20 62000	382	10200
2	U0017434	10/30/17 Propane	109.10			40 64000	382	10200
3	U0017434	10/30/17 Propane	109.10			50 65000	382	10200
<b>Total for Vendor:</b>			<b>327.30</b>					
<b># of Claims</b>			<b>85</b>	<b>Total:</b>	<b>195,350.93</b>			





12/04/17  
14:54:25

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Fund Summary for Claims  
For the Accounting Period: 11/17

Page: 17 of 17  
Report ID: AP110

---

<b>Fund/Account</b>	<b>Amount</b>
10 ADMINISTRATION DEPARTMENT	
10200 HOB Bank- General	\$29,331.59
20 FIRE PROTECTION DEPARTMENT	
10200 HOB Bank- General	\$21,366.66
30 STREET LIGHTING DEPARTMENT	
10200 HOB Bank- General	\$1,704.82
40 WASTEWATER DEPARTMENT	
10200 HOB Bank- General	\$62,553.32
50 WATER DEPARTMENT	
10200 HOB Bank- General	\$78,853.35
60 SOLID WASTE DEPARTMENT	
10200 HOB Bank- General	\$1,541.19
<b>Total:</b>	<b>\$195,350.93</b>

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 ADMINISTRATION DEPARTMENT						
46000	Revenues & Interest					
46020	Transfer In -Fire (16.5%)	0.00	0.00	37,499.00	37,499.00	0 %
46030	Transfer In -Lighting (3%)	0.00	0.00	6,818.00	6,818.00	0 %
46040	Transfer In -Sewer (40%)	0.00	0.00	90,907.00	90,907.00	0 %
46050	Transfer In -Water (40%)	0.00	0.00	90,907.00	90,907.00	0 %
46060	Transfer In- Solid Waste (0.5%)	0.00	0.00	1,136.00	1,136.00	0 %
46150	Miscellaneous Income	0.00	15.00	0.00	-15.00	** %
46151	Refund/Adjustments	0.00	486.20	0.00	-486.20	** %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>501.20</b>	<b>227,267.00</b>	<b>226,765.80</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>0.00</b>	<b>501.20</b>	<b>227,267.00</b>	<b>226,765.80</b>	<b>0 %</b>
20 FIRE PROTECTION DEPARTMENT						
40000						
40220	Weed Abatement Fees	0.00	0.00	1,100.00	1,100.00	0 %
40300	Fireworks Permit Fees	0.00	0.00	800.00	800.00	0 %
40320	Fire Impact Fees	0.00	9,296.92	0.00	-9,296.92	** %
40420	Ambulance Reimbursement	0.00	1,124.95	4,400.00	3,275.05	26 %
40500	VFA Assistance Grant	0.00	0.00	18,000.00	18,000.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>10,421.87</b>	<b>24,300.00</b>	<b>13,878.13</b>	<b>43 %</b>
43000	Property Taxes Collected					
43000	Property Taxes Collected	39,823.06	46,911.29	337,351.00	290,439.71	14 %
	<b>Account Group Total:</b>	<b>39,823.06</b>	<b>46,911.29</b>	<b>337,351.00</b>	<b>290,439.71</b>	<b>14 %</b>
44000	Forestry & Fire Protection Reimbursement					
44000	Forestry & Fire Protection Reimbursement	4,396.92	4,396.92	10,000.00	5,603.08	44 %
	<b>Account Group Total:</b>	<b>4,396.92</b>	<b>4,396.92</b>	<b>10,000.00</b>	<b>5,603.08</b>	<b>44 %</b>
46000	Revenues & Interest					
46000	Revenues & Interest	0.00	0.00	300.00	300.00	0 %
46010	Transfer In	0.00	0.00	233,021.00	233,021.00	0 %
46150	Miscellaneous Income	510.00	530.00	0.00	-530.00	** %
46151	Refund/Adjustments	90.00	105.07	1,000.00	894.93	11 %
46155	Will Serve Processing Fees	0.00	0.00	100.00	100.00	0 %
46175	Sale of Surplus Property	0.00	229.37	0.00	-229.37	** %
	<b>Account Group Total:</b>	<b>600.00</b>	<b>864.44</b>	<b>234,421.00</b>	<b>233,556.56</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>44,819.98</b>	<b>62,594.52</b>	<b>606,072.00</b>	<b>543,477.48</b>	<b>10 %</b>

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
30 STREET LIGHTING DEPARTMENT						
43000	Property Taxes Collected					
43000	Property Taxes Collected	11,325.46	13,224.01	93,488.00	80,263.99	14 %
	<b>Account Group Total:</b>	<b>11,325.46</b>	<b>13,224.01</b>	<b>93,488.00</b>	<b>80,263.99</b>	<b>14 %</b>
46000	Revenues & Interest					
46000	Revenues & Interest	0.00	0.00	50.00	50.00	0 %
46010	Transfer In	0.00	0.00	8,525.00	8,525.00	0 %
46150	Miscellaneous Income	100.00	200.00	0.00	-200.00	** %
46151	Refund/Adjustments	0.00	3.20	200.00	196.80	2 %
	<b>Account Group Total:</b>	<b>100.00</b>	<b>203.20</b>	<b>8,775.00</b>	<b>8,571.80</b>	<b>2 %</b>
	<b>Fund Total:</b>	<b>11,425.46</b>	<b>13,427.21</b>	<b>102,263.00</b>	<b>88,835.79</b>	<b>13 %</b>
40 WASTEWATER DEPARTMENT						
40000						
40850	Wastewater Hook-up Fees	0.00	66,656.00	0.00	-66,656.00	** %
40900	Wastewater Sales	29,917.23	148,766.09	356,000.00	207,233.91	42 %
40910	Wastewater Late Charges	498.96	2,788.14	5,500.00	2,711.86	51 %
	<b>Account Group Total:</b>	<b>30,416.19</b>	<b>218,210.23</b>	<b>361,500.00</b>	<b>143,289.77</b>	<b>60 %</b>
43000	Property Taxes Collected					
43000	Property Taxes Collected	6,055.83	7,187.51	51,302.00	44,114.49	14 %
	<b>Account Group Total:</b>	<b>6,055.83</b>	<b>7,187.51</b>	<b>51,302.00</b>	<b>44,114.49</b>	<b>14 %</b>
46000	Revenues & Interest					
46000	Revenues & Interest	0.00	0.00	700.00	700.00	0 %
46010	Transfer In	0.00	0.00	101,116.00	101,116.00	0 %
46150	Miscellaneous Income	0.00	0.00	45,000.00	45,000.00	0 %
46151	Refund/Adjustments	484.50	521.03	1,000.00	478.97	52 %
46180	Public Records Requests	0.00	0.00	10.00	10.00	0 %
	<b>Account Group Total:</b>	<b>484.50</b>	<b>521.03</b>	<b>147,826.00</b>	<b>147,304.97</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>36,956.52</b>	<b>225,918.77</b>	<b>560,628.00</b>	<b>334,709.23</b>	<b>40 %</b>
50 WATER DEPARTMENT						
40000						
40440	CDBG Grant	0.00	0.00	150,000.00	150,000.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0 %</b>
41000	Water Sales					
41000	Water Sales	34,507.02	194,077.45	352,000.00	157,922.55	55 %
41001	Water Connection Fees	28,470.00	47,450.00	0.00	-47,450.00	** %
41005	Water Late Charges	5,161.35	23,450.04	18,000.00	-5,450.04	130 %
41010	Water Meter Fees	1,350.00	1,965.55	12,250.00	10,284.45	16 %
	<b>Account Group Total:</b>	<b>69,488.37</b>	<b>266,943.04</b>	<b>382,250.00</b>	<b>115,306.96</b>	<b>70 %</b>

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
50 WATER DEPARTMENT						
46000	Revenues & Interest					
46000	Revenues & Interest	0.00	0.00	700.00	700.00	0 %
46010	Transfer In	0.00	0.00	159,701.00	159,701.00	0 %
46150	Miscellaneous Income	102.13	102.13	0.00	-102.13	** %
46151	Refund/Adjustments	484.50	521.03	1,000.00	478.97	52 %
46155	Will Serve Processing Fees	0.00	0.00	250.00	250.00	0 %
	<b>Account Group Total:</b>	<b>586.63</b>	<b>623.16</b>	<b>161,651.00</b>	<b>161,027.84</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>70,075.00</b>	<b>267,566.20</b>	<b>693,901.00</b>	<b>426,334.80</b>	<b>39 %</b>
60 SOLID WASTE DEPARTMENT						
46000	Revenues & Interest					
46005	Franchise Fees	2,945.54	14,702.57	32,323.00	17,620.43	45 %
	<b>Account Group Total:</b>	<b>2,945.54</b>	<b>14,702.57</b>	<b>32,323.00</b>	<b>17,620.43</b>	<b>45 %</b>
	<b>Fund Total:</b>	<b>2,945.54</b>	<b>14,702.57</b>	<b>32,323.00</b>	<b>17,620.43</b>	<b>45 %</b>
	<b>Grand Total:</b>	<b>166,222.50</b>	<b>584,710.47</b>	<b>2,222,454.00</b>	<b>1,637,743.53</b>	<b>26 %</b>

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 ADMINISTRATION DEPARTMENT							
61000 Administration							
61000	Administration						
	111 BOD Stipend	400.00	2,000.00	6,000.00	6,000.00	4,000.00	33 %
	120 Workers' Compensation	0.00	1,123.28	0.00	0.00	-1,123.28	*** %
	130 Payroll Tax - Fed W/H	19,256.05	19,256.05	0.00	0.00	-19,256.05	*** %
	305 Operations and maintenance	165.82	1,736.28	3,300.00	3,300.00	1,563.72	53 %
	310 Phone and fax expense	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	315 Postage, shipping and freight	0.00	0.00	50.00	50.00	50.00	0 %
	320 Printing and reproduction	467.96	467.96	500.00	500.00	32.04	94 %
	325 Professional svcs - Accounting	0.00	8,522.50	21,000.00	21,000.00	12,477.50	41 %
	327 Professional svcs - Legal (General)	8,705.10	87,741.23	150,000.00	150,000.00	62,258.77	58 %
	328 Insurance - prop and liability	0.00	18,644.93	3,000.00	3,000.00	-15,644.93	621 %
	330 Contract labor	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
	332 Professional Services - Legal	0.00	-51,501.62	0.00	0.00	51,501.62	*** %
	335 Meals - Reimbursement	0.00	139.38	500.00	500.00	360.62	28 %
	340 Meetings and conferences	0.00	0.00	500.00	500.00	500.00	0 %
	345 Mileage expense reimbursement	0.00	0.00	500.00	500.00	500.00	0 %
	350 Repairs and maint - computers	0.00	1,960.00	500.00	500.00	-1,460.00	392 %
	351 Repairs and maint - equip	0.00	0.00	500.00	500.00	500.00	0 %
	352 Repairs and maint - structures	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	375 Internet expenses	336.66	1,680.00	3,917.00	3,917.00	2,237.00	43 %
	376 Webpage- Upgrade/Maint	0.00	600.00	2,400.00	2,400.00	1,800.00	25 %
	385 Dues and subscriptions	0.00	0.00	500.00	500.00	500.00	0 %
	386 Education and training	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	393 Advertising and public notices	0.00	197.80	500.00	500.00	302.20	40 %
	394 LAFCO Allocations	0.00	6,100.97	6,100.00	6,100.00	-0.97	100 %
	410 Office Supplies	0.00	513.04	4,000.00	4,000.00	3,486.96	13 %
	415 Office Equipment	0.00	145.67	0.00	0.00	-145.67	*** %
	465 Cell phones, radios and pagers	0.00	105.00	500.00	500.00	395.00	21 %
	<b>Account Total:</b>	<b>29,331.59</b>	<b>99,432.47</b>	<b>227,267.00</b>	<b>227,267.00</b>	<b>127,834.53</b>	<b>44 %</b>
	<b>Account Group Total:</b>	<b>29,331.59</b>	<b>99,432.47</b>	<b>227,267.00</b>	<b>227,267.00</b>	<b>127,834.53</b>	<b>44 %</b>
	<b>Fund Total:</b>	<b>29,331.59</b>	<b>99,432.47</b>	<b>227,267.00</b>	<b>227,267.00</b>	<b>127,834.53</b>	<b>44 %</b>
20 FIRE PROTECTION DEPARTMENT							
62000 Fire							
62000	Fire						
	105 Salaries and Wages	4,231.11	25,213.85	66,000.00	66,000.00	40,786.15	38 %
	120 Workers' Compensation	0.00	5,958.02	7,700.00	7,700.00	1,741.98	77 %
	121 Physicals	0.00	0.00	2,600.00	2,600.00	2,600.00	0 %
	125 Volunteer firefighter stipends	0.00	12,393.19	34,000.00	34,000.00	21,606.81	36 %
	126 Strike Team Pay - VFF	0.00	35,464.13	5,000.00	5,000.00	-30,464.13	709 %
	130 Payroll Tax - Fed W/H	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	135 Payroll Tax - FICA	0.00	2,967.16	3,910.00	3,910.00	942.84	76 %
	140 Payroll Tax - Medicare	62.79	1,063.14	1,845.00	1,845.00	781.86	58 %
	155 Payroll Tax - SUI	8.24	1,486.67	3,500.00	3,500.00	2,013.33	42 %
	160 Payroll Tax - ETT	4.35	72.73	200.00	200.00	127.27	36 %
	165 Payroll Tax - FUTA	13.75	2,539.06	5,000.00	5,000.00	2,460.94	51 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
205	Insurance - Health	41.93	151.70	0.00	0.00	-151.70	*** %
210	Insurance - Dental	11.61	205.55	0.00	0.00	-205.55	*** %
215	Insurance - Vision	1.82	31.99	0.00	0.00	-31.99	*** %
225	Retirement - PERS expense	56.33	485.80	0.00	0.00	-485.80	*** %
305	Operations and maintenance	455.19	2,119.77	4,000.00	4,000.00	1,880.23	53 %
315	Postage, shipping and freight	0.00	0.00	500.00	500.00	500.00	0 %
320	Printing and reproduction	0.00	0.00	350.00	350.00	350.00	0 %
325	Professional svcs - Accounting	204.36	1,771.86	0.00	0.00	-1,771.86	*** %
327	Professional svcs - Legal (General)	0.00	770.00	0.00	0.00	-770.00	*** %
328	Insurance - prop and liability	0.00	5,193.10	8,000.00	8,000.00	2,806.90	65 %
331	Professional Services - Legal	0.00	421.50	0.00	0.00	-421.50	*** %
335	Meals - Reimbursement	119.41	119.41	525.00	525.00	405.59	23 %
340	Meetings and conferences	0.00	0.00	750.00	750.00	750.00	0 %
345	Mileage expense reimbursement	51.94	51.94	670.00	670.00	618.06	8 %
351	Repairs and maint - equip	219.37	1,662.56	7,000.00	7,000.00	5,337.44	24 %
352	Repairs and maint - structures	5.17	368.64	1,000.00	1,000.00	631.36	37 %
354	Repairs and maint - vehicles	85.46	4,592.43	9,500.00	9,500.00	4,907.57	48 %
370	Dispatch services (Fire)	0.00	7,543.80	7,543.00	7,543.00	-0.80	100 %
380	Utilities - alarm service	0.00	0.00	180.00	180.00	180.00	0 %
381	Utilities - electric	3,189.77	3,283.26	950.00	950.00	-2,333.26	346 %
382	Utilities - propane	109.10	218.73	300.00	300.00	81.27	73 %
385	Dues and subscriptions	166.38	1,446.78	2,500.00	2,500.00	1,053.22	58 %
386	Education and training	116.46	588.33	6,500.00	6,500.00	5,911.67	9 %
387	Education and training: Training	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
393	Advertising and public notices	0.00	0.00	200.00	200.00	200.00	0 %
395	Community Outreach	0.00	836.15	3,000.00	3,000.00	2,163.85	28 %
405	Software	0.00	971.52	1,000.00	1,000.00	28.48	97 %
410	Office Supplies	0.00	38.06	0.00	0.00	-38.06	*** %
420	Equipt. & Supplies	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
450	EMS supplies	0.00	635.80	3,000.00	3,000.00	2,364.20	21 %
455	Fire Safety Gear & Equipment	2,476.21	2,476.21	10,000.00	10,000.00	7,523.79	25 %
456	VFF Assistance Grant	0.00	0.00	36,000.00	36,000.00	36,000.00	0 %
465	Cell phones, radios and pagers	0.00	0.00	500.00	500.00	500.00	0 %
470	Communication equipment	2,854.16	5,651.41	4,500.00	4,500.00	-1,151.41	126 %
475	Computer supplies and upgrades	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
485	Fuel expense	386.28	1,585.32	6,765.00	6,765.00	5,179.68	23 %
490	Small tools and equipment	0.00	1,384.43	2,000.00	2,000.00	615.57	69 %
495	Uniform expense	387.73	1,076.03	3,450.00	3,450.00	2,373.97	31 %
500	Capital Outlay	10,096.86	56,566.43	224,988.00	224,988.00	168,421.57	25 %
503	Weed Abatement Costs	0.00	197.80	3,200.00	3,200.00	3,002.20	6 %
505	Fire Training Grounds	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
510	Fire station addition	442.81	9,341.61	19,766.00	19,766.00	10,424.39	47 %
710	County hazmat dues	0.00	2,000.00	2,000.00	2,000.00	0.00	100 %
715	Licenses, permits and fees	0.00	258.25	700.00	700.00	441.75	37 %
905		0.00	0.00	37,499.00	37,499.00	37,499.00	0 %
960	Property tax expense	0.00	199.86	250.00	250.00	50.14	80 %
	<b>Account Total:</b>	<b>25,798.59</b>	<b>201,403.98</b>	<b>555,341.00</b>	<b>555,341.00</b>	<b>353,937.02</b>	<b>36 %</b>
	<b>Account Group Total:</b>	<b>25,798.59</b>	<b>201,403.98</b>	<b>555,341.00</b>	<b>555,341.00</b>	<b>353,937.02</b>	<b>36 %</b>

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
<b>Fund Total:</b>		<b>25,798.59</b>	<b>201,403.98</b>	<b>555,341.00</b>	<b>555,341.00</b>	<b>353,937.02</b>	<b>36 %</b>
30 STREET LIGHTING DEPARTMENT							
63000 Lighting							
63000 Lighting							
	105 Salaries and Wages	232.60	2,434.39	15,000.00	15,000.00	12,565.61	16 %
	120 Workers' Compensation	0.00	0.00	465.00	465.00	465.00	0 %
	130 Payroll Tax - Fed W/H	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	135 Payroll Tax - FICA	0.00	0.00	500.00	500.00	500.00	0 %
	140 Payroll Tax - Medicare	3.18	34.58	100.00	100.00	65.42	35 %
	155 Payroll Tax - SUI	1.48	21.56	100.00	100.00	78.44	22 %
	160 Payroll Tax - ETT	0.23	2.44	100.00	100.00	97.56	2 %
	165 Payroll Tax - FUTA	2.47	35.95	150.00	150.00	114.05	24 %
	205 Insurance - Health	7.54	78.18	720.00	720.00	641.82	11 %
	210 Insurance - Dental	2.15	17.64	36.00	36.00	18.36	49 %
	215 Insurance - Vision	0.33	2.62	15.00	15.00	12.38	17 %
	225 Retirement - PERS expense	11.95	142.68	793.00	793.00	650.32	18 %
	305 Operations and maintenance	15.46	15.46	3,900.00	3,900.00	3,884.54	0 %
	320 Printing and reproduction	0.00	0.00	100.00	100.00	100.00	0 %
	325 Professional svcs - Accounting	37.16	359.66	750.00	750.00	390.34	48 %
	327 Professional svcs - Legal (General)	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
	328 Insurance - prop and liability	0.00	0.00	500.00	500.00	500.00	0 %
	331 Professional Services - Legal	0.00	89.42	1,000.00	1,000.00	910.58	9 %
	335 Meals - Reimbursement	1.35	1.35	0.00	0.00	-1.35	*** %
	340 Meetings and conferences	0.00	0.00	350.00	350.00	350.00	0 %
	345 Mileage expense reimbursement	9.43	9.43	150.00	150.00	140.57	6 %
	351 Repairs and maint - equip	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	352 Repairs and maint - structures	0.00	95.97	0.00	0.00	-95.97	*** %
	353 Repairs & Maint- Infrastructure	0.00	0.00	24,000.00	24,000.00	24,000.00	0 %
	381 Utilities - electric	1,390.00	5,489.46	20,000.00	20,000.00	14,510.54	27 %
	382 Utilities - propane	0.00	13.71	0.00	0.00	-13.71	*** %
	385 Dues and subscriptions	30.25	95.05	0.00	0.00	-95.05	*** %
	386 Education and training	21.17	31.11	0.00	0.00	-31.11	*** %
	405 Software	0.00	206.08	500.00	500.00	293.92	41 %
	485 Fuel expense	0.00	0.00	50.00	50.00	50.00	0 %
	490 Small tools and equipment	0.00	0.00	500.00	500.00	500.00	0 %
	500 Capital Outlay	200.00	1,025.16	8,525.00	8,525.00	7,499.84	12 %
	715 Licenses, permits and fees	0.00	1.75	0.00	0.00	-1.75	*** %
	905	0.00	0.00	6,818.00	6,818.00	6,818.00	0 %
	<b>Account Total:</b>	<b>1,966.75</b>	<b>10,203.65</b>	<b>93,122.00</b>	<b>93,122.00</b>	<b>82,918.35</b>	<b>11 %</b>
	<b>Account Group Total:</b>	<b>1,966.75</b>	<b>10,203.65</b>	<b>93,122.00</b>	<b>93,122.00</b>	<b>82,918.35</b>	<b>11 %</b>
	<b>Fund Total:</b>	<b>1,966.75</b>	<b>10,203.65</b>	<b>93,122.00</b>	<b>93,122.00</b>	<b>82,918.35</b>	<b>11 %</b>



Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
64000 Sanitary							
64000	Sanitary						
	105 Salaries and Wages	5,732.46	50,451.78	163,320.00	163,320.00	112,868.22	31 %
	109 Stand-by Hours	604.00	2,986.50	7,500.00	7,500.00	4,513.50	40 %
	120 Workers' Compensation	0.00	3,104.86	12,000.00	12,000.00	8,895.14	26 %
	130 Payroll Tax - Fed W/H	0.00	0.00	11,000.00	11,000.00	11,000.00	0 %
	135 Payroll Tax - FICA	0.00	0.00	3,800.00	3,800.00	3,800.00	0 %
	140 Payroll Tax - Medicare	89.87	766.57	2,000.00	2,000.00	1,233.43	38 %
	155 Payroll Tax - SUI	56.40	296.78	1,000.00	1,000.00	703.22	30 %
	160 Payroll Tax - ETT	6.35	53.42	200.00	200.00	146.58	27 %
	165 Payroll Tax - FUTA	93.98	494.57	2,000.00	2,000.00	1,505.43	25 %
	205 Insurance - Health	564.73	11,675.79	11,280.00	11,280.00	-395.79	104 %
	210 Insurance - Dental	44.32	371.62	564.00	564.00	192.38	66 %
	215 Insurance - Vision	6.71	56.26	235.00	235.00	178.74	24 %
	225 Retirement - PERS expense	797.00	3,565.94	12,422.00	12,422.00	8,856.06	29 %
	305 Operations and maintenance	610.32	1,640.23	6,000.00	6,000.00	4,359.77	27 %
	310 Phone and fax expense	62.01	369.12	1,450.00	1,450.00	1,080.88	25 %
	315 Postage, shipping and freight	0.00	1,211.24	3,000.00	3,000.00	1,788.76	40 %
	320 Printing and reproduction	32.91	209.76	600.00	600.00	390.24	35 %
	325 Professional svcs - Accounting	495.40	4,295.40	0.00	0.00	-4,295.40	*** %
	326 Professional svcs - Engineering	12,945.00	21,483.75	24,000.00	24,000.00	2,516.25	90 %
	327 Professional svcs - Legal (General)	957.60	1,494.75	0.00	0.00	-1,494.75	*** %
	328 Insurance - prop and liability	0.00	1,182.91	6,000.00	6,000.00	4,817.09	20 %
	329 New Hire Screening	0.00	40.00	450.00	450.00	410.00	9 %
	330 Contract labor	250.00	1,575.00	5,000.00	5,000.00	3,425.00	32 %
	331 Professional Services - Legal	0.00	12,082.99	9,400.00	9,400.00	-2,682.99	129 %
	335 Meals - Reimbursement	18.08	18.08	200.00	200.00	181.92	9 %
	340 Meetings and conferences	0.00	0.00	750.00	750.00	750.00	0 %
	345 Mileage expense reimbursement	132.41	181.63	500.00	500.00	318.37	36 %
	351 Repairs and maint - equip	0.00	57.44	21,000.00	21,000.00	20,942.56	0 %
	352 Repairs and maint - structures	0.00	95.97	3,000.00	3,000.00	2,904.03	3 %
	353 Repairs & Maint- Infrastructure	0.00	135.00	8,000.00	8,000.00	7,865.00	2 %
	354 Repairs and maint - vehicles	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	355 Testing & Supplies (WWTP)	131.22	1,295.72	10,500.00	10,500.00	9,204.28	12 %
	358 Testing & Supplies- SLT Well (Water)	0.00	191.00	0.00	0.00	-191.00	*** %
	380 Utilities - alarm service	51.00	204.00	1,000.00	1,000.00	796.00	20 %
	381 Utilities - electric	5,916.36	25,144.91	75,000.00	75,000.00	49,855.09	34 %
	382 Utilities - propane	109.10	218.73	450.00	450.00	231.27	49 %
	383 Utilities - trash	51.99	247.18	600.00	600.00	352.82	41 %
	385 Dues and subscriptions	403.35	1,267.35	2,500.00	2,500.00	1,232.65	51 %
	386 Education and training	282.33	396.07	500.00	500.00	103.93	79 %
	393 Advertising and public notices	0.00	0.00	200.00	200.00	200.00	0 %
	395 Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
	405 Software	0.00	2,355.20	4,000.00	4,000.00	1,644.80	59 %
	410 Office Supplies	0.00	95.03	150.00	150.00	54.97	63 %
	415 Office Equipment	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	420 Equipt. & Supplies	0.00	0.00	4,900.00	4,900.00	4,900.00	0 %
	432 Utility Rate Design Study	4,497.50	5,414.50	31,915.00	31,915.00	26,500.50	17 %
	459 Scada - Maintenance Fees	0.00	72.64	1,000.00	1,000.00	927.36	7 %
	465 Cell phones, radios and pagers	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
485	Fuel expense	219.93	2,623.46	5,000.00	5,000.00	2,376.54	52 %
490	Small tools and equipment	38.05	1,088.62	3,000.00	3,000.00	1,911.38	36 %
495	Uniform expense	528.87	623.47	1,575.00	1,575.00	951.53	40 %
500	Capital Outlay	33,269.96	39,871.24	45,201.00	45,201.00	5,329.76	88 %
545	Sewer System Mngmt Plan (SSMP)	0.00	0.00	30,000.00	30,000.00	30,000.00	0 %
570	Repairs, Maint. and Video Sewer Lines	0.00	0.00	12,000.00	12,000.00	12,000.00	0 %
581	WWTP Expansion	0.00	0.00	45,000.00	45,000.00	45,000.00	0 %
582	WWTP Plant Maintenance	1,190.67	1,652.94	12,000.00	12,000.00	10,347.06	14 %
585	Sludge Removal Project	0.00	2,969.62	3,000.00	3,000.00	30.38	99 %
705	Waste Discharge Fees/Permits	0.00	0.00	25,000.00	25,000.00	25,000.00	0 %
715	Licenses, permits and fees	0.00	295.00	5,500.00	5,500.00	5,205.00	5 %
905		0.00	0.00	90,907.00	90,907.00	90,907.00	0 %
960	Property tax expense	0.00	14.67	0.00	0.00	-14.67	*** %
	<b>Account Total:</b>	<b>70,189.88</b>	<b>205,938.71</b>	<b>734,769.00</b>	<b>734,769.00</b>	<b>528,830.29</b>	<b>28 %</b>
	<b>Account Group Total:</b>	<b>70,189.88</b>	<b>205,938.71</b>	<b>734,769.00</b>	<b>734,769.00</b>	<b>528,830.29</b>	<b>28 %</b>
	<b>Fund Total:</b>	<b>70,189.88</b>	<b>205,938.71</b>	<b>734,769.00</b>	<b>734,769.00</b>	<b>528,830.29</b>	<b>28 %</b>
50 WATER DEPARTMENT							
65000 Water							
65000	Water						
105	Salaries and Wages	6,022.99	52,643.15	163,320.00	163,320.00	110,676.85	32 %
109	Stand-by Hours	604.00	2,986.50	7,500.00	7,500.00	4,513.50	40 %
120	Workers' Compensation	0.00	2,445.88	12,000.00	12,000.00	9,554.12	20 %
130	Payroll Tax - Fed W/H	0.00	0.00	11,000.00	11,000.00	11,000.00	0 %
135	Payroll Tax - FICA	0.00	0.00	4,500.00	4,500.00	4,500.00	0 %
140	Payroll Tax - Medicare	92.24	793.32	2,500.00	2,500.00	1,706.68	32 %
155	Payroll Tax - SUI	48.17	286.66	1,500.00	1,500.00	1,213.34	19 %
160	Payroll Tax - ETT	6.51	55.33	150.00	150.00	94.67	37 %
165	Payroll Tax - FUTA	80.28	477.72	1,800.00	1,800.00	1,322.28	27 %
205	Insurance - Health	514.85	9,630.47	12,000.00	12,000.00	2,369.53	80 %
210	Insurance - Dental	49.34	392.60	600.00	600.00	207.40	65 %
215	Insurance - Vision	7.45	59.40	250.00	250.00	190.60	24 %
225	Retirement - PERS expense	831.84	3,747.86	12,400.00	12,400.00	8,652.14	30 %
305	Operations and maintenance	862.72	4,556.68	8,500.00	8,500.00	3,943.32	54 %
310	Phone and fax expense	61.99	369.09	1,450.00	1,450.00	1,080.91	25 %
315	Postage, shipping and freight	0.00	1,330.53	3,000.00	3,000.00	1,669.47	44 %
320	Printing and reproduction	32.91	166.21	600.00	600.00	433.79	28 %
324	Professional Svcs- GSA-GSP	660.00	660.00	0.00	0.00	-660.00	*** %
325	Professional svcs - Accounting	495.40	4,295.40	0.00	0.00	-4,295.40	*** %
326	Professional svcs - Engineering	12,945.00	31,481.66	25,000.00	25,000.00	-6,481.66	126 %
327	Professional svcs - Legal (General)	957.60	14,048.65	0.00	0.00	-14,048.65	*** %
328	Insurance - prop and liability	0.00	0.00	8,000.00	8,000.00	8,000.00	0 %
329	New Hire Screening	0.00	40.00	450.00	450.00	410.00	9 %
330	Contract labor	250.00	1,575.00	5,000.00	5,000.00	3,425.00	32 %
331	Professional Services - Legal	0.00	12,082.99	9,400.00	9,400.00	-2,682.99	129 %
332	Professional Services - Legal	9,610.00	88,646.68	100,000.00	100,000.00	11,353.32	89 %
335	Meals - Reimbursement	18.08	18.08	200.00	200.00	181.92	9 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
	340 Meetings and conferences	0.00	0.00	750.00	750.00	750.00	0 %
	345 Mileage expense reimbursement	132.40	181.62	500.00	500.00	318.38	36 %
	351 Repairs and maint - equip	709.97	767.41	4,000.00	4,000.00	3,232.59	19 %
	352 Repairs and maint - structures	0.00	95.98	1,500.00	1,500.00	1,404.02	6 %
	353 Repairs & Maint- Infrastructure	3,564.80	11,418.46	15,000.00	15,000.00	3,581.54	76 %
	354 Repairs and maint - vehicles	0.00	0.00	3,500.00	3,500.00	3,500.00	0 %
	356 Testing & Supplies - Well #3 (Water)	0.00	1,240.93	2,500.00	2,500.00	1,259.07	50 %
	357 Testing & Supplies - Well #4 (Water)	0.00	1,459.10	2,500.00	2,500.00	1,040.90	58 %
	358 Testing & Supplies- SLT Well (Water)	345.00	2,365.18	5,000.00	5,000.00	2,634.82	47 %
	359 Testing & Supplies-Other	319.72	1,872.72	5,000.00	5,000.00	3,127.28	37 %
	362 Cross-Connection Control Srvcs.	343.90	611.10	1,000.00	1,000.00	388.90	61 %
	380 Utilities - alarm service	51.00	204.00	1,000.00	1,000.00	796.00	20 %
	381 Utilities - electric	3,683.54	17,666.57	37,000.00	37,000.00	19,333.43	48 %
	382 Utilities - propane	109.10	218.73	450.00	450.00	231.27	49 %
	383 Utilities - trash	51.99	247.19	600.00	600.00	352.81	41 %
	385 Dues and subscriptions	403.35	1,267.35	4,000.00	4,000.00	2,732.65	32 %
	386 Education and training	282.33	396.07	1,000.00	1,000.00	603.93	40 %
	393 Advertising and public notices	0.00	0.00	250.00	250.00	250.00	0 %
	395 Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
	405 Software	0.00	2,355.20	4,000.00	4,000.00	1,644.80	59 %
	410 Office Supplies	0.00	95.03	150.00	150.00	54.97	63 %
	415 Office Equipment	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	420 Equipt. & Supplies	0.00	528.12	4,900.00	4,900.00	4,371.88	11 %
	431 SLT Blending Line - CDBG Project	330.00	6,298.76	157,000.00	157,000.00	150,701.24	4 %
	432 Utility Rate Design Study	4,497.50	5,414.50	31,915.00	31,915.00	26,500.50	17 %
	433 K Street Waterline Replacement	0.00	7,328.60	7,500.00	7,500.00	171.40	98 %
	459 Scada - Maintenance Fees	0.00	72.65	1,000.00	1,000.00	927.35	7 %
	465 Cell phones, radios and pagers	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	475 Computer supplies and upgrades	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
	481 Chemicals- Well #3	729.95	1,214.32	2,500.00	2,500.00	1,285.68	49 %
	482 Chemicals-Well #4	920.95	2,087.47	3,000.00	3,000.00	912.53	70 %
	483 Chemicals-SLT Well	0.00	347.95	1,500.00	1,500.00	1,152.05	23 %
	485 Fuel expense	219.93	1,270.93	4,000.00	4,000.00	2,729.07	32 %
	490 Small tools and equipment	0.00	1,531.40	3,000.00	3,000.00	1,468.60	51 %
	495 Uniform expense	528.88	623.49	1,575.00	1,575.00	951.51	40 %
	500 Capital Outlay	34,457.33	41,058.61	45,201.00	45,201.00	4,142.39	91 %
	520 Water Main Valves Replacement	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
	525 Water meter replacement	0.00	5,904.16	14,500.00	14,500.00	8,595.84	41 %
	535 Water Lines Repairs	0.00	0.00	27,000.00	27,000.00	27,000.00	0 %
	605 USDA Loan Payment	0.00	0.00	67,000.00	67,000.00	67,000.00	0 %
	715 Licenses, permits and fees	0.00	270.00	6,700.00	6,700.00	6,430.00	4 %
	905	0.00	0.00	90,907.00	90,907.00	90,907.00	0 %
	<b>Account Total:</b>	<b>85,833.01</b>	<b>349,203.46</b>	<b>962,718.00</b>	<b>962,718.00</b>	<b>613,514.54</b>	<b>36 %</b>
	<b>Account Group Total:</b>	<b>85,833.01</b>	<b>349,203.46</b>	<b>962,718.00</b>	<b>962,718.00</b>	<b>613,514.54</b>	<b>36 %</b>
	<b>Fund Total:</b>	<b>85,833.01</b>	<b>349,203.46</b>	<b>962,718.00</b>	<b>962,718.00</b>	<b>613,514.54</b>	<b>36 %</b>

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
66000 SOLID WASTE							
66000	SOLID WASTE						
	105 Salaries and Wages	0.50	73.76	1,800.00	1,800.00	1,726.24	4 %
	120 Workers' Compensation	0.00	0.00	465.00	465.00	465.00	0 %
	140 Payroll Tax - Medicare	0.00	1.04	0.00	0.00	-1.04	*** %
	160 Payroll Tax - ETT	0.00	0.07	0.00	0.00	-0.07	*** %
	205 Insurance - Health	0.00	9.42	720.00	720.00	710.58	1 %
	210 Insurance - Dental	0.00	0.37	0.00	0.00	-0.37	*** %
	215 Insurance - Vision	0.00	0.05	0.00	0.00	-0.05	*** %
	225 Retirement - PERS expense	0.00	8.63	1,275.00	1,275.00	1,266.37	1 %
	305 Operations and maintenance	2.58	2.58	0.00	0.00	-2.58	*** %
	325 Professional svcs - Accounting	6.18	16.18	0.00	0.00	-16.18	*** %
	327 Professional svcs - Legal (General)	1,522.00	4,554.60	200.00	200.00	-4,354.60	*** %
	335 Meals - Reimbursement	0.25	0.25	0.00	0.00	-0.25	*** %
	340 Meetings and conferences	0.00	0.00	200.00	200.00	200.00	0 %
	345 Mileage expense reimbursement	1.60	1.60	0.00	0.00	-1.60	*** %
	385 Dues and subscriptions	5.05	15.85	0.00	0.00	-15.85	*** %
	386 Education and training	3.53	3.53	150.00	150.00	146.47	2 %
	393 Advertising and public notices	0.00	495.00	250.00	250.00	-245.00	198 %
	905	0.00	0.00	1,136.00	1,136.00	1,136.00	0 %
	<b>Account Total:</b>	<b>1,541.69</b>	<b>5,182.93</b>	<b>6,196.00</b>	<b>6,196.00</b>	<b>1,013.07</b>	<b>84 %</b>
	<b>Account Group Total:</b>	<b>1,541.69</b>	<b>5,182.93</b>	<b>6,196.00</b>	<b>6,196.00</b>	<b>1,013.07</b>	<b>84 %</b>
	<b>Fund Total:</b>	<b>1,541.69</b>	<b>5,182.93</b>	<b>6,196.00</b>	<b>6,196.00</b>	<b>1,013.07</b>	<b>84 %</b>
	<b>Grand Total:</b>	<b>214,661.51</b>	<b>871,365.20</b>	<b>2,579,413.00</b>	<b>2,579,413.00</b>	<b>1,708,047.80</b>	<b>34 %</b>

---

<b>Fund</b>	<b>Amount</b>
20 FIRE PROTECTION DEPARTMENT	5,618.56
30 STREET LIGHTING DEPARTMENT	597.92
40 WASTEWATER DEPARTMENT	14,588.70
50 WATER DEPARTMENT	15,591.49
60 SOLID WASTE DEPARTMENT	5.10
<b>Total for all Funds</b>	<b>36,401.77</b>

---

\*\*\*NOTE: Before sending the Payroll Summary Journal voucher to the Finance Application, please verify that the total of each of these three reports match: Cash Report, Payroll Summary (Gross pay + employer contributions), Payroll Expenditure Detail. There are a few exceptions to this: 1. Advances that Cross Periods; 2. WC Discount; 3. Prior Period Checks Cancelled in this Period; 4. Local Deductions with Receipt Accounting set up.



## San Miguel Community Services District Board of Directors

### Staff Report

December 14<sup>th</sup>, 2017

**AGENDA ITEM: XI.2**

**SUBJECT:** Review and Discuss **Resolution No. 2017-55** accepting and approving the Independent Auditor's report and Financial Statements for FY 2015-16

---

#### **STAFF RECOMMENDATION:**

Approve **Resolution No. 2017-55** accepting and approving the Independent Auditor's report and Financial Statements for FY 2015-16.

---

#### **BACKGROUND:**

Moss Levy was hired, to complete the FY 2015-16 and FY 2016-17 audits, as the District's Independent Auditor to prepare annual audit report and financial statements for FY 2015-16. There have been significant delays for Moss Levy to complete the audit for FY 2015-16 due to District staffing changes and other issues gathering information.

Once the FY 2015-16 audit is reviewed and approved but the Board Moss Levy will begin the task of completing the FY 2016-17 audit. The FY 2016-17 audit should go much smoother as the current District Staff has already been working on preparations for this upcoming audit.

#### **FISCAL IMPACT:**

As Moss Levy is currently under agreement to perform audit services for the FY 2015-16 and FY 2016-17 audits, there is no additional cost associated with approving this audit.

#### **STAFF RECOMMENDATION:**

The Board should approve the attached Resolution that accepts and approves the FY 2015-16 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:**

*Rob Roberson*

Interim General Manager

Attachment: FY 2015-16 Independent Auditor's Report of District Financial Statements

Resolution 2017-55



Moss, Levy & Hartzheim LLP  
Certified Public Accountants

November 9, 2017

San Miguel Community Services District  
1150 Mission Street  
San Miguel, CA 93451

Attached is a draft copy of your audit for your review. After reviewing and upon your approval, please sign and fax back this letter to our office. We will not finalize the audit until we receive your response, a signed and dated Management Representation Letter (to be prepared by you), a written response from your attorney to the legal representation letter or a letter from you stating that no legal counsel was retained.

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

*Moss, Levy & Hartzheim LLP*

RESPONSE:

I have reviewed the draft copy of the audit for San Miguel Community Services District and give my approval.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

**DRAFT**



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TABLE OF CONTENTS

	<u>Page</u>
Table of Contents .....	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements	
Statement of Net Position .....	3
Statement of Activities .....	4
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	6
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position .....	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds .....	9
Statement of Net Position – Proprietary Funds .....	10
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds .....	11
Statement of Cash Flows – Proprietary Funds.....	12
Notes to Basic Financial Statements .....	14

**REQUIRED SUPPLEMENTARY INFORMATION**

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Fire Fund .....	33
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Street Lighting Fund .....	34
Schedule of Funding Progress for Postemployment Benefits .....	35
Schedule of Proportionate Share of Net Pension Liability .....	36
Schedule of Pension Contributions .....	37

DRAFT

**FINANCIAL SECTION**

**DRAFT**



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the San Miguel Community Services District (District), as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District'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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we 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 auditors' 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, we 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.

Because of the matter described in the following paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions.

### Basis for Disclaim of Opinion

The District did not review bank reconciliations and the journal entries involved with bank reconciliations. The District did not properly record accounts payable. The District did not properly allocate the administration expenses. Accordingly, it was not practicable for us to extend our audit beyond the amounts recorded.

### Disclaimer of Opinion

Because of the significance of the matters discussed in the preceding paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions. Accordingly, we do not express opinions on these basic financial statements.

## **Emphasis of Matter**

### *Changes in Accounting Principles*

As discussed in note 2 to the basic financial statements effective July 1, 2015, the San Miguel Community Services District adopted Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Applications*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 33 and 34, the schedule of funding progress for postemployment benefits on page 35, the schedule of proportionate share of net pension liability on pages 36, and the schedule of pension contributions on pages 37 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basis financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November XX, 2017, on our consideration of the San Miguel Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Santa Maria, California  
November XX, 2017

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 STATEMENT OF NET POSITION  
 June 30, 2016

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 742,083	\$ 1,281,209	\$ 2,023,292
Accounts receivable, net	2,892	56,973	59,865
Internal balances	(8,263)	8,263	
Capital assets:			
Non Depreciable:			
Land	76,926	61,774	138,700
Construction in progress	4,378	344,026	348,404
Depreciable:			
Buildings, structures, and improvements	618,634	7,864,292	8,482,926
Equipment	1,154,734	337,364	1,492,098
Accumulated depreciation	(1,184,636)	(2,730,173)	(3,914,809)
<b>Total assets</b>	<u>1,406,748</u>	<u>7,223,728</u>	<u>8,630,476</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred pensions	11,073	44,290	55,363
<b>Total deferred outflow or resources</b>	<u>11,073</u>	<u>44,290</u>	<u>55,363</u>
<b>LIABILITIES</b>			
Accounts payable	17,790	140,555	158,345
Accrued liabilities	6,236	3,999	10,235
Accrued interest payable		27,607	27,607
Deposits	2,000	13,765	15,765
Noncurrent liabilities:			
Due within one year		89,145	89,145
Due in more than one year	34,736	1,748,307	1,783,043
<b>Total liabilities</b>	<u>60,762</u>	<u>2,023,378</u>	<u>2,084,140</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Deferred pensions	6,400	25,600	32,000
<b>Total deferred inflow or resources</b>	<u>6,400</u>	<u>25,600</u>	<u>32,000</u>
<b>NET POSITION</b>			
Net investment in capital assets	670,036	4,178,775	4,848,811
Restricted for:			
Fire and emergency services	380,757		380,757
Street lighting	329,929		329,929
Capital expansion		535,560	535,560
Debt service		158,127	158,127
Unrestricted	(30,063)	346,578	316,515
<b>Total net position</b>	<u>\$ 1,350,659</u>	<u>\$ 5,219,040</u>	<u>\$ 6,569,699</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 STATEMENT OF ACTIVITIES  
 For the Fiscal Year Ended June 30, 2016

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Public safety	\$ 268,550	\$ 123,222	\$ -
Street lighting	50,632		
Depreciation (unallocated)	58,341		
Total governmental activities	<u>377,523</u>	<u>123,222</u>	
Business-type activities:			
Water	704,908	367,252	
Wastewater treatment project	535,924	374,621	
Total business-type activities	<u>1,240,832</u>	<u>741,873</u>	
Total governmental	<u>\$ 1,618,355</u>	<u>\$ 865,095</u>	<u>\$ -</u>

DRAFT

General Revenues:  
 Taxes:  
     Property  
     Other  
 Investment income  
 Other general revenues  
  
 Total general revenues and transfers  
  
 Change in net position  
  
 Net position - beginning of fiscal year  
  
 Prior period adjustments  
  
 Net position - beginning of fiscal year, restated  
  
 Net position - end of fiscal year

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

Capital Contributions and Grants	Net (Expenses) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (145,328)	\$ -	\$ (145,328)
	(50,632)		(50,632)
	(58,341)		(58,341)
	(254,301)		(254,301)
252,950		(84,706)	(84,706)
282,610		121,307	121,307
535,560		36,601	36,601
<u>\$ 535,560</u>	<u>(254,301)</u>	<u>36,601</u>	<u>(217,700)</u>
	371,641	142,277	513,918
	1,039	4,740	5,779
	24,613	16,878	41,491
	397,293	163,895	561,188
	142,992	200,496	343,488
	1,250,219	4,977,797	6,228,016
	(42,552)	40,747	(1,805)
	1,207,667	5,018,544	6,226,211
	<u>\$ 1,350,659</u>	<u>\$ 5,219,040</u>	<u>\$ 6,569,699</u>

DRAFT



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 June 30, 2016

	<u>Fire Fund</u>	<u>Street Lighting Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and investments	\$ 411,882	\$ 330,201	\$ 742,083
Accounts receivable	<u>1,446</u>	<u>1,446</u>	<u>2,892</u>
Total assets	<u>\$ 413,328</u>	<u>\$ 331,647</u>	<u>\$ 744,975</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 16,072	\$ 1,718	\$ 17,790
Accrued liabilities	6,236		6,236
Deposits	2,000		2,000
Due to other funds	<u>8,263</u>		<u>8,263</u>
Total liabilities	<u>32,571</u>	<u>1,718</u>	<u>34,289</u>
Fund Balances:			
Restricted:			
Fire and emergency services	380,757		380,757
Street lighting		<u>329,929</u>	<u>329,929</u>
Total fund balances	<u>380,757</u>	<u>329,929</u>	<u>710,686</u>
Total liabilities and fund balances	<u>\$ 413,328</u>	<u>\$ 331,647</u>	<u>\$ 744,975</u>

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
 June 30, 2016

Total fund balances - governmental funds \$ 710,686

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

Capital assets at historical cost	\$	1,854,672
Accumulated depreciation		<u>(1,184,636)</u>

Net 670,036

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

Compensated absences payable	\$	3,819
Other post employment benefits obligation		1,908
Net pension liability		<u>29,009</u>

Total (34,736)

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

4,673

Total net position - governmental activities

\$ 1,350,659

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2016

	Fire Fund	Street Lighting Fund	Totals
<b>Revenues:</b>			
Property taxes	\$ 291,174	\$ 80,467	\$ 371,641
Service charges and fees	68,005		68,005
Public facilities fees and assessments	55,217		55,217
Investment income	832	207	1,039
Miscellaneous income	20,812	3,801	24,613
<b>Total revenues</b>	<b>436,040</b>	<b>84,475</b>	<b>520,515</b>
<b>Expenditures:</b>			
Salaries and wages	107,251	8,233	115,484
Payroll taxes and benefits	13,199	3,643	16,842
Contract labor	3,813	3,818	7,631
Workers compensation	13,373	4,498	17,871
Maintenance and repairs	17,102	2,868	19,970
Miscellaneous	6,923	35	6,958
Office supplies and expense	4,535	3,176	7,711
Supplies	33,000	207	33,207
Professional services	32,233	9,391	41,624
Dues, permits and fees	13,484	139	13,623
Communications	11,331	557	11,888
Employee travel and training	3,455	191	3,646
Utilities	1,768	13,775	15,543
Bank fees	1,814	220	2,034
Capital outlay	147,661	3,910	151,571
Debt Service			
Principal	69,097		69,097
Interest	5,832		5,832
<b>Total expenditures</b>	<b>485,871</b>	<b>54,661</b>	<b>540,532</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(49,831)</b>	<b>29,814</b>	<b>(20,017)</b>
Fund balances - July 1	430,588	311,922	742,510
Prior period adjustments		(11,807)	(11,807)
Fund balances - July 1, restated	430,588	300,115	730,703
Fund balances - June 30	<u>\$ 380,757</u>	<u>\$ 329,929</u>	<u>\$ 710,686</u>

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2016

Total net change in fund balances - governmental funds	\$ (20,017)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$151,571 is more than depreciation expense \$(58,341) in the period.	93,230
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$1,704.	(1,704)
In the statement of activities, postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, benefits earned exceeded the amounts used by \$1,908.	(1,908)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as a reduction of liabilities. Payment of note payable principal was \$69,097.	69,097
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	<u>4,294</u>
Changes in net position - governmental activities	<u>\$ 142,992</u>

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
June 30, 2016

	Wastewater Fund	Water Fund	Totals
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 623,847	\$ 657,362	\$ 1,281,209
Accounts receivable, net	28,975	27,923	56,898
Interest receivable		75	75
Due from other funds	52,932		52,932
Total current assets	<u>705,754</u>	<u>685,360</u>	<u>1,391,114</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	1,328,180	4,549,103	5,877,283
Total noncurrent assets	<u>1,328,180</u>	<u>4,549,103</u>	<u>5,877,283</u>
Total assets	<u>2,033,934</u>	<u>5,234,463</u>	<u>7,268,397</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pensions	22,145	22,145	44,290
Total deferred outflows of resources	<u>22,145</u>	<u>22,145</u>	<u>44,290</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	61,257	79,298	140,555
Accrued liabilities	3,007	992	3,999
Accrued interest payable	3,641	23,966	27,607
Deposits payable	5,150	8,615	13,765
Due to other funds		44,669	44,669
Note payable - current portion		37,905	37,905
Bond payable - current portion	35,000	16,240	51,240
Total current liabilities	<u>108,055</u>	<u>211,685</u>	<u>319,740</u>
Noncurrent liabilities:			
Compensated absences	7,639	7,639	15,278
Note payable		346,739	346,739
OPEB payable	3,815	3,815	7,630
Bond payable	125,000	1,137,624	1,262,624
Net pension liability	58,018	58,018	116,036
Total noncurrent liabilities	<u>194,472</u>	<u>1,553,835</u>	<u>1,748,307</u>
Total liabilities	<u>302,527</u>	<u>1,765,520</u>	<u>2,068,047</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pensions	12,800	12,800	25,600
Total deferred inflows of resources	<u>12,800</u>	<u>12,800</u>	<u>25,600</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,168,180	3,010,595	4,178,775
Restricted for debt service	94,993	63,134	158,127
Restricted for capital expansion	282,610	252,950	535,560
Unrestricted (deficit)	194,969	151,609	346,578
Total net position	<u>\$ 1,740,752</u>	<u>\$ 3,478,288</u>	<u>\$ 5,219,040</u>

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
For the Fiscal Year Ended June 30, 2016

	Wastewater Fund	Water Fund	Totals
<b>Operating Revenues:</b>			
Utility	\$ 374,621	\$ 367,252	\$ 741,873
Total operating revenues	<u>374,621</u>	<u>367,252</u>	<u>741,873</u>
<b>Operating Expenses:</b>			
Salaries and wages	152,936	166,967	319,903
Payroll taxes and benefits	24,978	28,557	53,535
Contract labor	4,698	4,530	9,228
Workers compensation	13,404	13,412	26,816
Maintenance and repairs	57,929	58,014	115,943
Insurance	6,579		6,579
Miscellaneous	293	1,955	2,248
Office supplies and expense	11,277	12,857	24,134
Supplies	15,907	26,107	42,014
Professional services	93,233	131,367	224,600
Dues, permits and fees	21,562	5,964	27,526
Communications	3,569	2,925	6,494
Employee travel and training	3,043	3,308	6,351
Utilities	62,507	29,831	92,338
Bank fees	2,467	2,450	4,917
Depreciation	48,124	154,112	202,236
Total operating expenses	<u>522,506</u>	<u>642,356</u>	<u>1,164,862</u>
Operating income (loss)	<u>(147,885)</u>	<u>(275,104)</u>	<u>(422,989)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Property taxes and assessments	90,951	51,326	142,277
Investment income	2,078	2,662	4,740
Other non-operating revenue	4,808	12,070	16,878
Interest expense	(13,418)	(62,552)	(75,970)
Total non-operating revenues (expenses)	<u>84,419</u>	<u>3,506</u>	<u>87,925</u>
<b>Capital Contributions:</b>			
Connection fees	282,610	252,950	535,560
Change in net position	<u>219,144</u>	<u>(18,648)</u>	<u>200,496</u>
Net position (deficit) - July 1	1,489,340	3,488,457	4,977,797
Prior period adjustments	32,268	8,479	40,747
Net position (deficit) - July 1, restated	<u>1,521,608</u>	<u>3,496,936</u>	<u>5,018,544</u>
Net position (deficit) - June 30	<u>\$ 1,740,752</u>	<u>\$ 3,478,288</u>	<u>\$ 5,219,040</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 For the Fiscal Year Ended June 30, 2016

	Wastewater Fund	Water Fund	Totals
<b>Cash Flows From Operating Activities:</b>			
Receipts from customers	\$ 320,466	\$ 363,113	\$ 683,579
Payments to suppliers	(454,342)	(211,485)	(665,827)
Payments to employees	(159,147)	(197,459)	(356,606)
Net cash provided (used) by operating activities	<u>(293,023)</u>	<u>(45,831)</u>	<u>(338,854)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition of capital assets	(69,369)	(253,714)	(323,083)
Capital contributions	282,610	252,950	535,560
Principal paid on capital debt	(30,000)	(52,321)	(82,321)
Interest paid on capital debt	(9,777)	(38,586)	(48,363)
Net cash provided (used) by capital and related financing activities	<u>173,464</u>	<u>(91,671)</u>	<u>81,793</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Property taxes and assessments	90,951	51,326	142,277
Other revenue	4,808	12,070	16,878
Net cash provided (used) by noncapital financing activities	<u>95,759</u>	<u>63,396</u>	<u>159,155</u>
<b>Cash Flows From Investing Activities:</b>			
Interest income	2,078	2,587	4,665
Net cash provided (used) by investing activities	<u>2,078</u>	<u>2,587</u>	<u>4,665</u>
Net increase (decrease) in cash and cash equivalents	(21,722)	(71,519)	(93,241)
Cash and cash equivalents - July 1	645,569	728,881	1,374,450
Cash and cash equivalents - June 30	<u>\$ 623,847</u>	<u>\$ 657,362</u>	<u>\$ 1,281,209</u>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and investments	<u>\$ 623,847</u>	<u>\$ 657,362</u>	<u>\$ 1,281,209</u>

(Continued)

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS (Continued)**  
**For the Fiscal Year Ended June 30, 2016**

	Wastewater Fund	Water Fund	Totals
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (147,885)	\$ (275,104)	\$ (422,989)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	48,124	154,112	202,236
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(2,000)	(2,952)	(4,952)
Due from other funds	(52,932)		(52,932)
Deferred outflows	(9,557)	(9,557)	(19,114)
Accounts payable	49,962	68,906	118,868
Accrued liabilities	(2,270)	(26,551)	(28,821)
Deposits	777	(1,187)	(410)
Due to other funds	(182,858)	40,886	(141,972)
Compensated absences	830	830	1,660
OPEB payable	3,815	3,815	7,630
Net pension liability	7,953	7,953	15,906
Deferred inflows	(6,982)	(6,982)	(13,964)
<b>Net cash provided (used) by operating activities</b>	<b>\$ (293,023)</b>	<b>\$ (45,831)</b>	<b>\$ (338,854)</b>

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



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

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

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

B. Basis of Presentation

*Fund Financial Statements:*

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

**Major Funds**

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

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

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

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

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

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

D. Property Taxes

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

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

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

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

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

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

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

F. Accounts and Interest Receivable

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

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

G. Prepaid Expenses

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted Assets

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

I. Capital Assets

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

*Government-Wide Statements*

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

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

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

*Fund Financial Statements*

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

J. Accumulated Compensated Absences

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

K. Long-Term Obligations

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

L. Deferred Outflows and Inflows of Resources

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

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

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

M. Interfund Transactions

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

*Government-Wide Statements*

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

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. New Accounting Pronouncements

Governmental Accounting Standards Board Statement No. 72

For the fiscal year ended June 30, 2016, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application." This Statement is effective for periods beginning after June 15, 2015. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Implementation of the GASB Statement No. 72 and the impact on the District's financial statements are explained in Note 2 – Cash and Investments.

P. Future Accounting Pronouncements

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

Statement No. 74	"Financial Reporting for Postemployment Benefits Plans Other Than Pension Plans"	The provisions of this statement are effective for fiscal years beginning after June 15, 2016.
Statement No. 75	"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 77	"Tax Abatement Disclosures"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 78	"Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 79	"Certain External Investment Pools and Pool Participants"	The provisions of this statement are effective for fiscal years beginning after December 15, 2015.
Statement No. 80	"Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14"	The provisions of this statement are effective for fiscal years beginning after June 15, 2016.
Statement No. 81	"Irrevocable Split-Interest Agreements"	The provisions of this statement are effective for fiscal years beginning after December 15, 2016.
Statement No. 82	"Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

Q. Pensions

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

R. Use of Estimates

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

**SAN MIGUEL COMMUNITY SERVICES DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 2 – CASH AND INVESTMENTS**

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2016, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 1,107,416
Cash in savings account	500
Cash in money market account	609,337
Cash and investments with County of San Luis Obispo	168,148
Investments	137,891
<b>Total</b>	<b><u>\$ 2,023,292</u></b>

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

Cash and investments	<u>\$ 2,023,292</u>
<b>Total</b>	<b><u>\$ 2,023,292</u></b>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the San Luis Obispo County Investment Pool, however, that external pool is not measured under Level 1, 2, or 3.

The District has the following recurring fair value measurements as of June 30, 2016:

Investments by fair value level	Fair Value Measurement Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificate of deposit	\$ 136,902	\$ 136,902	\$ -
Mutual funds	989	989	-
<b>Total investments measured at fair value</b>	<b><u>\$ 137,891</u></b>	<b><u>\$ 137,891</u></b>	<b><u>\$ -</u></b>

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

Investments of the District as of June 30, 2016

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	25%	None
U.S. Treasury Obligations	5 years	70%	None
Federal Agency Securities	5 years	60%	20%
Commercial Paper	270 days	20%	25%
Negotiable Certificates of Deposit	4 years	20%	25%
Repurchase and Reserve			
Repurchase Agreements	1 year	20% of base value	25%
Medium-Term Notes	4 years	20%	25%
Mutual Funds	N/A	15%	25%
Money Market Mutual Funds	N/A	None	None
County Pooled Investment Fund	N/A	40%	None
Local Agency Investment Fund	N/A	60%	None

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosure Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2016:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Negotiable certificates of deposit	\$ 136,902	\$ -	\$ -	\$ 136,902	\$ -
Mutual funds	989	989			
San Luis Obispo County Investment Pool	168,148	168,148			
	<u>\$ 306,039</u>	<u>\$ 169,137</u>	<u>\$ -</u>	<u>\$ 136,902</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2016 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			
			AAA	AA+	AA-	Not Rated
Negotiable certificates of deposit	\$ 136,902	N/A	\$ -	\$ -	\$ -	\$ 136,902
Mutual funds	989					989
San Luis Obispo County Investment Pool	168,148	N/A				168,148
	<u>\$ 306,039</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,039</u>

Concentration of Credit Risk

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

Investment Type	Reported Amount
Negotiable certificates of deposit *	\$ 136,902

\*- The percentage did not adhere to the District's investment policy.



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

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

At June 30, 2016, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

NOTE 3 – INTERFUND TRANSACTIONS

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

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2016, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Fund:		
Fire Fund	\$ -	\$ 8,263
Proprietary Funds:		
Wastewater Fund	52,932	
Water Fund		44,669
	<hr/>	<hr/>
Totals	<u>\$ 52,932</u>	<u>\$ 52,932</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2015	Additions	Deletions	Balance at June 30, 2016
Capital assets not being depreciated				
Land	\$ 76,926	\$ -	\$ -	\$ 76,926
Construction in progress	4,378			4,378
Total capital assets not being depreciated	<u>\$ 81,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,304</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 467,063	\$ 151,571	\$ -	\$ 618,634
Equipment	1,154,734			1,154,734
Total capital assets being depreciated	<u>1,621,797</u>	<u>151,571</u>	<u>-</u>	<u>1,773,368</u>
Less accumulated depreciation	<u>1,126,295</u>	<u>58,341</u>		<u>1,184,636</u>
Total capital assets being depreciated, net	<u>\$ 495,502</u>	<u>\$ 93,230</u>	<u>\$ -</u>	<u>\$ 588,732</u>
Net capital assets	<u>\$ 576,806</u>	<u>\$ 93,230</u>	<u>\$ -</u>	<u>\$ 670,036</u>

Business-type activities:

	Balance at July 1, 2015	Additions	Deletions	Transfers	Balance at June 30, 2016
Capital assets not being depreciated					
Land	\$ 61,774	\$ -	\$ -	\$ -	\$ 61,774
Construction in progress	333,876	282,505		(272,355)	344,026
Total capital assets not being depreciated	<u>\$ 395,650</u>	<u>\$ 282,505</u>	<u>\$ -</u>	<u>\$(272,355)</u>	<u>\$ 405,800</u>
Capital assets being depreciated					
Building and improvements	\$ 7,551,679	\$ 31,282	\$ -	\$ 281,331	\$ 7,864,292
Plant and equipment	337,044	9,296		(8,976)	337,364
Total capital assets being depreciated	<u>7,888,723</u>	<u>40,578</u>		<u>272,355</u>	<u>8,201,656</u>
Less accumulated depreciation	<u>2,527,937</u>	<u>202,236</u>			<u>2,730,173</u>
Total capital assets being depreciated, net	<u>\$ 5,360,786</u>	<u>\$ (161,658)</u>	<u>\$ -</u>	<u>\$ 272,355</u>	<u>\$ 5,471,483</u>
Net capital assets	<u>\$ 5,756,436</u>	<u>\$ 120,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,877,283</u>

Governmental Activities:

Unallocated	\$ 58,341
Total governmental activities depreciation expense	<u>\$ 58,341</u>

Business-type Activities:

Water services	\$ 154,112
Wastewater services	48,124
Total business-type activities depreciation expense	<u>\$ 202,236</u>

**SAN MIGUEL COMMUNITY SERVICES DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 5 – LONG-TERM LIABILITIES**

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2016:

	Balance at July 1, 2015	Additions	Reductions	Prior Period Adjustment	Balance at June 30, 2016	Current Portion
<b>Governmental Activities:</b>						
Compensated Absences	\$ -	\$ 3,654	\$ 1,950	\$ 2,115	\$ 3,819	\$ -
Note Payable	69,097		69,097			
Other Post Employment Benefits Obligation		1,908			1,908	
Net Pension Liability		10,270	6,294	25,033	29,009	
<b>Total Governmental Activities</b>	<b>\$ 69,097</b>	<b>\$ 15,832</b>	<b>\$ 8,244</b>	<b>\$ 27,148</b>	<b>\$ 34,736</b>	<b>\$ -</b>
<b>Business-Type Activities:</b>						
Compensated Absences	\$ 13,618	\$ 14,616	\$ 12,956	\$ -	\$ 15,278	\$ -
Notes payable	421,407		36,763		384,644	37,905
Bonds payable	1,359,423		45,559		1,313,864	51,240
Other Post Employment Benefits Obligation		7,630			7,630	
Net Pension Liability		35,766	19,860	100,130	116,036	
<b>Total Business-Type Activities</b>	<b>\$ 1,794,448</b>	<b>\$ 58,012</b>	<b>\$ 115,138</b>	<b>\$ 100,130</b>	<b>\$ 1,837,452</b>	<b>\$ 89,145</b>

**NOTE 6 – NOTE PAYABLE**

In October 1994, the District was issued a Note payable from the State of California totaling \$969,969, payable in semiannual payments of \$24,486 with an interest rate of 2.955% due April 1, 2025. At June 30, 2016, the principal balance outstanding was \$384,644. The required note principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2017	\$ 37,905	\$ 11,066	\$ 48,971
2018	39,010	9,961	48,971
2019	40,172	8,799	48,971
2020	41,353	7,618	48,971
2021	42,612	6,359	48,971
2022-2025	183,592	12,430	196,022
<b>Total</b>	<b>\$ 384,644</b>	<b>\$ 56,233</b>	<b>\$ 440,877</b>

**NOTE 7 – BONDS PAYABLE**

**2008 Certificate of Participation Bonds**

United States Department of Agriculture Certificate of Participation Bonds were issued on August 1, 2008 totaling \$1,250,000, payable in semiannual payments, with an interest rate of 4.375%, due August 1, 2048. At June 30, 2016, the bonds principal balance outstanding was \$1,153,864. The required bond principal and interest payments are as shown on the following page:

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 7 – BONDS PAYABLE (Continued)

2008 Certificate of Participation Bonds (Continued)

For the Fiscal Year Ending June 30	Principal	Interest	Total
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	19,274	47,026	66,300
2022-2026	109,780	221,426	331,206
2027-2031	135,989	194,643	330,632
2032-2036	168,456	161,466	329,922
2037-2041	208,675	120,368	329,043
2042-2046	258,495	69,457	327,952
2047-2048	183,847	12,294	196,141
<b>Total</b>	<b>\$ 1,153,864</b>	<b>\$ 1,022,700</b>	<b>\$ 2,176,564</b>

1994 Wastewater Series B Bonds

On June 16, 1994, Wasterwater Series B bonds were issued totaling \$594,977, payable in semiannual payments with an interest rate ranging from 6.75% to 6.85%, due September 2, 2019. At June 30, 2016, the principal balance outstanding was \$160,000. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2017	\$ 35,000	\$ 9,733	\$ 44,733
2018	40,000	7,183	47,183
2019	40,000	4,453	44,453
2020	45,000	1,541	46,541
<b>Total</b>	<b>\$ 160,000</b>	<b>\$ 22,910</b>	<b>\$ 182,910</b>

NOTE 8 – PENSION PLANS

A. General Information about the Pension Plans

*Plan Descriptions*

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 8 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

*Benefits Provided*

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

Contribution rates are based on the Actuarial Valuation Report as of June 30, 2014. The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	Miscellaneous	
	Classic Member Hired Prior to <u>January 1, 2013</u>	New Member Hired On or after <u>January 1, 2013</u>
Hire Date		
Benefit formula	2.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.46% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7%	6.50%
Required employer contribution rates	11.478%	6.65%

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$19,438 for the Miscellaneous Plan for the fiscal year ended June 30, 2016.

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

At June 30, 2016, the District reported net pension liabilities for its proportionate shares of the net position liability was \$145,045. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30 2015, the District's proportion was 0.00529%, which decreased by 0.00023% from June 30, 2014.

For the fiscal year ended June 30, 2016, the District recognized pension expense of \$(2,026). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 8 – PENSION PLANS (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 19,438	\$ -
Changes in assumptions		15,860
Differences between expected and actual experience	1,676	
Net difference between projected and actual earnings on retirement plan investments		7,950
Adjustment due to differences in proportion	25,207	8,190
Changes in proportion and differences between District contributions and proportionate share of contributions	9,042	
	<u>\$ 55,363</u>	<u>\$ 32,000</u>

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

\$19,438 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2017.

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

Fiscal year ending June 30,	Amount
2017	\$ (2,744)
2018	(2,213)
2019	(1,284)
2020	10,166
	<u>\$ 3,925</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Payroll Growth	3%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%
Mortality	Derived using CalPERS' Membership Data for all Funds (1)

(1) Net of pension plan investment and administrative expenses including inflation

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2014 experience study report.

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 8 – PENSION PLANS (Continued)

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

*Change of Assumptions*

GASB 68, paragraph 68 states that the long term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expenses. The discount rate was changed from 7.50% (net of administrative expenses in 2014) to 7.65% as of June 30, 2015 to correct the adjustment which previously reduced the discount rate for administrative expenses.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits were calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% was used for this period.

(b) An expected inflation of 3.0% was used for this period.

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 8 – PENSION PLANS (Continued)

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

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

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.65 percent) or 1- percentage point higher (8.65 percent) than the current rate:

1% Decrease		6.65%
Net Pension Liability	\$	237,715
Current Discount Rate		7.65%
Net Pension Liability	\$	145,045
1% Increase		8.65%
Net Pension Liability	\$	68,533

*Pension Plan Fiduciary Net Position*

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

C. Payable to the Pension Plan

At June 30, 2016, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2016.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

The District provides a defined benefit healthcare plan (the "Retiree Health Plan"). The Retiree Health Plan provides healthcare insurance for eligible retirees up until age 65 through the CalPERS Health Benefit Program, which covers both active and retired members. The District only pays 70% of the retiree's premium for health benefits up to \$900.

Funding Policy

The District's Board of Directors will not be funding the plan in the current fiscal year. The Board will review the funding requirements and policy annually.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The District has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over the remaining period of 30 years. The following table shows the components of the District's annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the its net OPEB obligation to the Retiree Health Plan:



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

Annual required Contribution	\$ 9,538
Interest on net OPEB obligation	_____
Annual OPEB cost (expense)	9,538
Contributions made	_____
Increase in net OPEB obligation	9,538
Net OPEB obligation - beginning of fiscal year	_____
Net OPEB obligation - end of fiscal year	<u>\$ 9,538</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the last fiscal year is as follows:

Fiscal Year Ending June 30	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2016	\$ 9,538	\$ -	0%	\$ 9,538

Funding Status and Funding Progress

As of July 1, 2015, the actuarial accrued liability (AAL) for benefits was \$58,741, all of which is unfunded.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrences of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer as subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial liabilities for benefits.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term prospective of the calculations.

In the July 1, 2015 valuation, the level percentage of payroll method was used. The assumptions included a 4% discount rate and interest rate of 4%. The healthcare trend rate was 1% for each future year. The plan's unfunded accrued liability is being amortized over a 30 year- amortization period.

**SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016**

**NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

Excess of expenditures over appropriations in individual funds is as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
<b>Fire Fund</b>	
Salaries and wages	\$ 1,651
Contract labor	3,813
Workers compensation	8,373
Maintenance and repairs	3,102
Office supplies and expense	2,075
Supplies	5,790
Professional services	16,733
Dues, permits, and fees	7,384
Employee travel and training	2,455
Bank fees	1,814
Capital outlay	3,911
Debt service- Principal	32,097
Debt service- Interest	5,832
<b>Street Lighting Fund</b>	
Payroll taxes and benefits	\$ 1,946
Contract labor	3,818
Workers compensation	3,998
Office supplies and expense	2,951
Professional services	2,391
Dues, permits, and fees	139
Employee travel and training	191
Bank fees	220
Capital outlay	3,910

**NOTE 11 – CONTINGENCIES AND COMMITMENTS**

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2016

NOTE 12 – PRIOR PERIOD ADJUSTMENTS

	Statement of Activities		Fund Statements	
	Governmental Activities	Business-type Activities	Governmental Funds	Proprietary Funds
<b>Governmental Funds:</b>				
<b>Street Lighting Fund</b>				
Adjustment was made to reconcile Due to/from other funds from prior years.	\$ (11,807)	\$ -	\$ (11,807)	\$ -
<b>Governmental Long-Term Liabilities:</b>				
To record prior year net pension liability and deferred infows/outflows	(28,630)			
To record accrued compensation as a long term liability	(2,115)			
<b>Proprietary Funds:</b>				
<b>Water Fund</b>				
To record prior year net pension liability and deferred infows/outflows		(57,258)		(57,258)
To record prior year balance for debt service fund with County.		65,737		65,737
<b>Wastewater Fund</b>				
To record prior year net pension liability and deferred infows/outflows		(57,258)		(57,258)
To record prior year balance for debt service fund with County.		89,526		89,526
	<u>\$ (42,552)</u>	<u>\$ 40,747</u>	<u>\$ (11,807)</u>	<u>\$ 40,747</u>

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

DRAFT

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 FIRE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Property taxes	\$ 264,548	\$ 264,430	\$ 291,174	\$ 26,744
Service charges and fees	4,700	4,700	68,005	63,305
Public facilities fees and assessments	67,000	67,000	55,217	(11,783)
Investment income			832	832
Miscellaneous income	9,843	5,000	20,812	15,812
<b>Total revenues</b>	<b>346,091</b>	<b>341,130</b>	<b>436,040</b>	<b>94,910</b>
<b>Expenditures:</b>				
Salaries and wages	103,500	105,600	107,251	(1,651)
Payroll taxes and benefits	9,880	13,330	13,199	131
Contract labor			3,813	(3,813)
Workers compensation	5,700	5,000	13,373	(8,373)
Maintenance and repairs	17,200	14,000	17,102	(3,102)
Miscellaneous	11,000	24,651	6,923	17,728
Office supplies and expense	2,560	2,460	4,535	(2,075)
Supplies	24,210	27,210	33,000	(5,790)
Professional services	4,500	15,500	32,233	(16,733)
Dues, permits and fees	6,100	6,100	13,484	(7,384)
Communications	23,220	24,220	11,331	12,889
Employee travel and training	6,000	1,000	3,455	(2,455)
Utilities	5,965	2,965	1,768	1,197
Bank fees			1,814	(1,814)
Capital outlay		143,750	147,661	(3,911)
Debt Service				
Principal	37,000	37,000	69,097	(32,097)
Interest			5,832	(5,832)
<b>Total expenditures</b>	<b>256,835</b>	<b>422,786</b>	<b>485,871</b>	<b>(63,085)</b>
Excess of revenues over (under) expenditures	89,256	(81,656)	(49,831)	31,825
<b>Other Financing Sources (Uses)</b>				
Transfers in		33,151		(33,151)
<b>Total other financing sources (uses)</b>		<b>33,151</b>		<b>(33,151)</b>
Net change in fund balance	89,256	(48,505)	(49,831)	(1,326)
Fund balance - July 1	430,588	430,588	430,588	
Fund balance - June 30	\$ 519,844	\$ 382,083	\$ 380,757	\$ (1,326)

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
STREET LIGHTING FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Property taxes	\$ 75,229	\$ 75,229	\$ 80,467	\$ 5,238
Investment income			207	207
Miscellaneous income	4,381		3,801	3,801
<b>Total revenues</b>	<b>79,610</b>	<b>75,229</b>	<b>84,475</b>	<b>9,246</b>
<b>Expenditures:</b>				
Salaries and wages	8,870	8,870	8,233	637
Payroll taxes and benefits	1,697	1,697	3,643	(1,946)
Contract labor			3,818	(3,818)
Workers compensation	500	500	4,498	(3,998)
Maintenance and repairs	6,000	6,000	2,868	3,132
Miscellaneous	3,613	3,613	35	3,578
Office supplies and expense	225	225	3,176	(2,951)
Supplies	400	400	207	193
Professional services	3,500	7,000	9,391	(2,391)
Dues, permits, and fees			139	(139)
Communications	865	865	557	308
Employee travel and training			191	(191)
Utilities	20,100	16,600	13,775	2,825
Bank fees			220	(220)
Capital outlay			3,910	(3,910)
<b>Total expenditures</b>	<b>45,770</b>	<b>45,770</b>	<b>54,661</b>	<b>(8,891)</b>
Excess of revenues over (under) expenditures	33,840	29,459	29,814	355
<b>Other Financing Sources (Uses)</b>				
Transfers in	4,381	29,994		(29,994)
<b>Total other financing sources (uses)</b>	<b>4,381</b>	<b>29,994</b>		<b>(29,994)</b>
<b>Net change in fund balance</b>	<b>38,221</b>	<b>59,453</b>	<b>29,814</b>	<b>(29,639)</b>
Fund balance - July 1	311,922	311,922	311,922	
Prior period adjustment			(11,807)	(11,807)
Fund balance - July 1, restated	311,922	311,922	300,115	(11,807)
Fund balance - June 30	\$ 350,143	\$ 371,375	\$ 329,929	\$ (41,446)

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 SCHEDULE OF FUNDING PROGRESS FOR POSTEMPLOYMENT BENEFITS  
 OTHER THAN PENSIONS  
 For the Fiscal Year Ended June 30, 2016

The following table provides required supplementary information regarding the District's postemployment healthcare benefits.

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) Entry Age (a)	Actuarial Value of Assets (b)	Unfunded Actuarial Accrued Liability (UAAL) (a-b)	Funded Status (b/a)	Annual Covered Payroll (c)	UAAL as a % of payroll ((a-b)/c)
7/1/15	\$ 58,741	\$ -	\$ 58,741	0%	\$ 114,000	51.5%

DRAFT



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 Last 10 Years\*  
 As of June 30, 2016

---

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

	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.00211%	0.00201%
Proportionate share of the net pension liability	\$ 145,045	\$ 125,163
Covered- employee payroll	\$ 104,896	\$ 99,676
Proportionate share of the net pension liability as percentage of covered-employee payroll	138.28%	125.57%
Plan's total pension liability	\$ 31,771,217,402	\$ 30,829,966,631
Plan's fiduciary net position	\$ 24,907,305,871	\$ 24,607,502,515
Plan fiduciary net position as a percentage of the total pension liability	78.40%	79.82%

DRAFT

\*- Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
 SCHEDULE OF CONTRIBUTIONS

Last 10 Years\*

As of June 30, 2016

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

	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 19,438	\$ 26,154
Contribution in relation to the actuarially determined contributions	19,438	26,154
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered- employee payroll	\$ 116,592	\$ 104,896
Contributions as a percentage of covered-employee payroll	16.67%	24.93%

**Notes to Schedule**

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age  
 Asset valuation method 5-year smoothed market

Discount rate 7.50%  
 Price Inflation 2.75%  
 Salary increases Varies by Entry Age and Service

Investment Rate of Return 7.50% Net of Pension Plan Investment and Administrative Expenses; includes inflation

Mortality Derived using CalPERS' Membership data for all funds.

Post Retirement Benefit Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Valuation Date: 6/30/2015

Discount rate 7.65%

\*- Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.



**RESOLUTION NO. 2017- 55**

**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 2015-16 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 2015-16 Financial Statement of the District. The Directors hereby authorize the filing of the FY 2015-16 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 14<sup>th</sup> day of December, 2017.

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

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Robert Roberson  
Interim General Manager/Fire Chief

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



## San Miguel Community Services District

### Board of Directors Staff Report

December 14, 2017

AGENDA ITEM: XI. 3

**SUBJECT:** Authorization for Submission of an Application For Financial Assistance For The Planning And Design Of Improvements To The Districts Wastewater Treatment Plant (WWTP)

---

#### **STAFF RECOMMENDATION:**

Authorize Interim General Manager to submit a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning and design of improvements to the Districts WWTP.

---

#### **BACKGROUND:**

The District currently treats an average of approximately 140,000 gallons per day. Over the past 2-3 years, there has been significant new residential development within the SMCSO boundaries. In 2016, the SMCSO commissioned an engineering study to evaluate the capacity of the WWTP to treat the wastewater discharges from the District under existing and future conditions. Based on the results of the study, the consultants determined the following:

Although the existing WWTP is achieving an overall organic constituent removal of 94%, it is recommended the SMCSO should begin to initiate future planning for plant expansion. The CA RWQCB typically requires dischargers to begin this planning process when the plant reaches 75% of capacity (150,000 gallons per day).

Based on discussions with the Department of Water Resources, it was determined that there may be grant funds available from the CA State Water Resources Control Board Clean Water State Revolving Fund Program to use for funding the planning and design of the required WWTP renovation / expansion. Because our District is classified as a Small Disadvantaged Community (DAC), the District is eligible for 100% grant funds and if we are awarded grant funding there will be no local matching funds required.

#### **FUNDING:**

No funding request is made in conjunction with this item.

**FISCAL IMPACT**

The renovation / expansion of the Districts WWTP was identified as a priority project in the recently updated Water / Wastewater Masterplan. If grant funds can be secured to at least partially fund the planning and design phases of this project, it will result in a smaller financial burden to the District.

**STAFF RECOMMENDATION**

Board of Directors should discuss this issue and authorize the Interim General Manager to submit a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning and design of improvements to the Districts WWTP. .

PREPARED BY:

APPROVED BY:

*Blaine T. Reely*

\_\_\_\_\_

Blaine T. Reely, P.E., District Engineer

Interim General Manager

Attachments: Resolution 2017-57

**RESOLUTION NO. 2017-57**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING SUBMISSION  
OF APPLICATION FOR FINANCIAL ASSISTANCE FOR THE PLANNING AND  
DESIGN OF IMPROVEMENTS TO THE DISTRICTS WASTEWATER TREATMENT  
PLANT (WWTP).**

**WHEREAS**, San Miguel Community Services District (“District”) has the responsibility to maintain the communities wastewater treatment facility; and

**WHEREAS**, although the existing WWTP is achieving an overall organic constituent removal of 94%, it is recommended the District should begin to initiate future planning for plant expansion. The CA RWQCB typically requires dischargers to begin this planning process when the plant reaches 75% of capacity (150,000 gallons per day); and

**WHEREAS**, there may be grant funds available from the CA State Water Resources Control Board Clean Water State Revolving Fund Program to use for funding the planning and design of the required WWTP renovation / expansion; and

**WHEREAS**, the Board wishes to make application for grant funds in the amount of \$250,000;

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby direct the Interim General Manager to sign and file, for and on behalf of the District, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning, and design of improvements to the Districts Wastewater Treatment Plant (the “Project”).

This Interim General Manager is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

The Interim General Manager is designated to represent the District in carrying out the District’s responsibilities under the financing agreement, including certifying disbursement requests on behalf of the District and compliance with applicable state and federal laws.

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

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINING:**

The foregoing Resolution is hereby passed and adopted this 14<sup>th</sup> day of December, 2017.

---

John Green, Board President

ATTEST:

---

Douglas L. White, District General Counsel



## San Miguel Community Services District

### Board of Directors Staff Report

December 14<sup>th</sup>, 2017

AGENDA ITEM: XI 4

**SUBJECT:** Review and approve Resolution 2017-49 authorizing the Director of Utilities purchase a Trailer mounted Sewer Jetter from Jetter Northwest in an amount not to exceed \$37,659.90 to be funded from the Wastewater Capital Reserve account.

---

#### **RECOMMENDATION:**

Review and approve Resolution 2017-49 authorizing the Director of Utilities purchase a Trailer mounted Sewer Jetter from Jetter Northwest in an amount not to exceed \$37,659.90 to be funded from the Wastewater Capital Reserve account.

---

#### **BACKGROUND:**

##### **UTILITIES DEPARTMENT**

Currently the District does not have a sewer jetter and must contract out the cleaning and clearing of sewer lines to a private contractor. This jetter will allow District staff to perform the same services that we currently contract out ourselves and on a more frequent schedule.

Currently with contracted services we are at the mercy of the contractor's schedule as to when they can clean our lines and or come and clear a blocked line. In the case of an emergency backup or spill situation we pay double the standard rates from the contractor, or have to request assistance from City of Paso Robles or Templeton CSD. Both of which are already backed up on their own work which often means a delayed response or inability to assist at all.

A prime example of this is recently we had a blockage on Prado leading to a backup in the sewer line. We were able to create a hole in the blockage to allow it to drain slowly but we were not able to get the contractor to come out for almost two weeks afterward to fully clean the line. Had this been a blockage in a different area, it may have resulted in a spill. Not to mention a large bill from the city or contractor and then the District personnel's time on cleaning up the site.

Purchasing our own jetter will not only allow the District to clean our own lines on our schedule but will allow for immediate response, at any time, when a blockage is identified or a sewer spill is imminent.



In November, we had Fluid Resource Management clean 5 line segments. This took them 5 hours not including their drive time from Grover Beach, which we get charged for. Based on their fee schedule this cleaning to clear these 5 lines is estimated at \$2,675. Before the end of the fiscal year we will still need to clean the remainder of the system. This will be another \$12,000- \$14,000.

Over the last three years we have paid a contractor \$27,880 (average 9,293 per year) Last year cleaning cost reached \$11,297, and due to the increased rates from the contractor and the additional sewer lines installed, the annual cost will likely escalate to over \$14,000 per year over the next 2-3 years.

In the past two years the contractor has taken four to five days to complete the entire town. It would take our staff less time to complete the same work since we are not factoring for travel to and from the district. Although we would spread the cleaning out over an entire year it would likely take our personnel three to four full days to clean the entire system.

Quotes were solicited from 4 companies, only 3 responded

Jetters Northwest - \$36,672.40 Written Quote

Sewer Equipment of America - \$92,584 Written Quote

USA Jetting - \$45,000 Verbal only

## **FISCAL IMPACT**

Wastewater Capital Reserve \$37,659.90 for the purchase of the jetter and necessary equipment.

Net annual savings of \$8,897 from not contracting out cleaning services to a private company and factoring in our personnel costs. (based on last years contacted costs)

Potential payback of the proposed Jetter through savings is 4.23 years (based on last year's cleaning cost)

If this Jetter Trailer purchase is approved now we can avoid contracting out cleaning services this year.

Current Wastewater Capital Reserve amount is \$463,019

## **RECOMMENDATION**

It is recommended that the Board approve Resolution 2017-49 authorizing the Director of Utilities purchase a Trailer mounted Sewer Jetter from Jetter Northwest in an amount not to exceed \$37,659.90 to be funded from the Wastewater Capital Reserve account.

PREPARED BY:

*Kelly Dodds*

Kelly Dodds, Director of Utilities

Attachment: Resolution 2017-49, Quotes from Jeters Northwest, Sewer Equipment of America,  
Municipal Maintenance Equipment

**RESOLUTION NO. 2017-49**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE  
DIRECTOR OF UTILITIES TO PURCHASE ONE TRAILER MOUNTED SEWER  
JETTER.**

**WHEREAS**, San Miguel Community Services District (“District”) Board of Directors established a Capital Projects list which identified the purchase of a sewer jetter as a priority for the 2018-19 fiscal year: and.

**WHEREAS**, the Board of Directors recognizes the need to purchase a sewer jetter in order to more efficiently maintain the sewer collection system under the Districts management; and

**WHEREAS**, the Board of Directors recognizes the need to have the appropriate equipment on hand to mitigate incidents within the collection system, to prevent spills and other health hazards; and

**WHEREAS**, the District Board of Directors authorizes the Director of Utilities to purchase a Trailer Mounted Sewer Jetter from Jettters Northwest in an amount not to exceed \$37,659.90 from Wastewater Capital Reserve.

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby, adopt this Resolution for purposes specified herein.

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

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

the foregoing Resolution is hereby passed and adopted this 14<sup>th</sup> day of December, 2017.

\_\_\_\_\_  
Rob Roberson, Interim General Manager

\_\_\_\_\_  
John Green, Board President

ATTEST:

\_\_\_\_\_  
Douglas L. White, District General Counsel



JETTTERS NORTHWEST  
 2222 15th Ave West  
 Seattle, WA 98119  
 Phone (206) 283-5252  
 Toll free (800) 863-7867  
 Fax (206) 284-8638  
 Email: info@jetttersnorthwest.com  
 Website: www.jetttersnorthwest.com

# Quote

Date	Estimate #
11/20/2017	112017AD1

Name / Address
SAN MIGUEL COMMUNITY SERVICE DISTRICT PO BOX 180 1150 MISSION ST. SAN MIGUEL, CA. 93451

FOB	Terms
SEATTLE	min \$2500 down

Item	Description	Qty	U/	Rate	Total
JNW-6224-KU-300TR	Trailer-mounted Jetting Equipment Package-Quote: EAGLE-300/3023 JETTER-TRAILER COMPLETE - 23-GPM / 3000-PSI (adjustable flow & pressure) - PULSATION/HOSE-JUMP SYSTEM - TRAILER with ELECTRIC-BRAKES & CHROME WHEELS (5200gvw) - LIFETIME FRAMEWORK WARRANTY -- 5"x2" BOX-CHANNEL - 300-GALLON WATER-TANK with INLET FLOAT-VALVE - HOODED/ENCLOSED PUMP/ENGINE COMPARTMENT - (2) LIQUID-COOLED / FUEL-INJECTED KAWASAKI ENGINES 31-HP/824cc (each), with 3-YEAR WARRANTY - 5/8" x 400-FOOT JETTING HOSE, PIRANHA, 4000 PSI, BLACK w/ARAMID (16000psi Burst-rating) - 12v. POWERED-REEL with ADJUSTABLE WIND-SPEED CONTROLLER - PIVOTING HOSE-GUIDE with ROLLERS - (2) UDOR SUPER-DUTY PUMPS with GEARBOX SPEED REDUCTION - 100'x 3/4" TANK-FILLING HOSE on 2nd REEL - 2" OVERHEAD FILL-PIPE with 'Air-Gap' - LOCKABLE TOOL-BIN (36" Wide, 6.75cu') - ADJUSTABLE-HEIGHT HITCH & STOUT DROP-LEG TONGUE-JACK - TigerTail HOSE-GUIDE & 10' SAFETY-ORANGE LEADER-HOSE - 5-PIECE NOZZLE SET (Penetrator, Flusher, Rotator, Pusher, & Extension)	1		29,995.00	29,995.00
JNW-BEACON/WORKLIGHT	+ LED BEACON & WORKSPACE-LIGHT PACKAGE (INSTALLED) FOR EAGLE TRAILERS	1		545.00	545.00
JNW-UPGRADE	+ 500 FT. of 5/8" JETTER HOSE on a EXTRA LARGE HOSE REEL	1		1,000.00	1,000.00
JNW-CUSTOM	+ ADD 2ND REEL with 50' x 3/8" PRESSURE WASHER HOSE on MINI HOSE REEL	1		700.00	700.00
SPECORDER	Optional Upgrades: UPGRADE TO TANDEM -AXLE 600-GALLON EAGLE-600 TRAILER (9,900 GVW) *** Lifetime Framework Warranty ***	1		3,000.00	3,000.00
	Tools/Accessories Added:				

JETTTERS NORTHWEST IS A DIVISION OF: SEATTLE PUMP & EQUIPMENT CO.(est 1952)	<b>Subtotal</b>
	<b>Sales Tax (10.1%)</b>
PROVIDING JETTING EQUIPMENT AND ACCESSORIES FOR OVER 40 YEARS! QUOTE IS VALID FOR AT LEAST 30 DAYS	<b>Total</b>



JETTERS NORTHWEST  
 2222 15th Ave West  
 Seattle, WA 98119  
 Phone (206) 283-5252  
 Toll free (800) 863-7867  
 Fax (206) 284-8638  
 Email: info@jetttersnorthwest.com  
 Website: www.jetttersnorthwest.com

# Quote

Date	Estimate #
11/20/2017	112017AD1

Name / Address
SAN MIGUEL COMMUNITY SERVICE DISTRICT PO BOX 180 1150 MISSION ST. SAN MIGUEL, CA. 93451

FOB	Terms
SEATTLE	min \$2500 down

Item	Description	Qty	U/	Rate	Total
SA.WH-1/2-PKG	1/2" FINNED WARTHOG NOZZLE with 1/2" NPT Inlet -Tool Complete for 23gpm/3000psi (for removing tougher blockages such as Roots/Grease/Scale/Silt/etc.)	1		1,468.00	1,468.00
SA.WH600	WH-Warthog MAINTENANCE/SERVICE KIT	1		68.00	68.00
JNW-PW-KIT	TRIGGER-CONTROL & PRESSURE WASHING KIT with Removable 36" Wand and (4) Wash-Nozzles	1		95.00	95.00
Discounts & Shipping:					
DISCOUNT	-SUBTRACT 2ND REEL with 100' X 3/4" FILL HOSE			-545.00	-545.00
FREIGHT OUT-JNW	SHIPPING TO 93451 MUNICIPAL ADDRESS *** FORKLIFT OR LOADING DOCK REQUIRED FOR OFF LOADING ***	1		1,500.00	1,500.00
DISCOUNT M-FREIGHT	-SUBTRACT MUNICIPAL/GOVERNMENT SHIPPING-CREDIT			-1,000.00	-1,000.00
DISCOUNT ACCY	-SUBTRACT -10% OFF ADDED JETTING ACCESSORIES			-153.60	-153.60
Payment Terms: Net 30					
Lead-time: currently 3-4 weeks to build (2-3 days transit to San Miguel)					

JETTERS NORTHWEST IS A DIVISION OF: SEATTLE PUMP & EQUIPMENT CO.(est 1952)	<b>Subtotal</b>	\$36,672.40
	<b>Sales Tax (10.1%)</b>	\$0.00
PROVIDING JETTING EQUIPMENT AND ACCESSORIES FOR OVER 40 YEARS! QUOTE IS VALID FOR AT LEAST 30 DAYS	<b>Total</b>	\$36,672.40

SO. CALIFORNIA: 2044 South Vineyard Avenue, Ontario, CA 91761 • (909) 930-1822 • FAX (909) 923-2356  
NO. CALIFORNIA: 800 East Grant Line Road, Tracy, CA 95376 • (209) 830-8600 • FAX (209) 830-8884

December 1, 2017

San Miguel Community Service District  
1150 Mission Street  
San Miguel, CA 93451

Attention: Kelly Dodds

Reference: Sewer Equipment 747-FR2000 ECO

Dear Mr. Dodds,

We are pleased to quote you One (1) New Sewer Equipment 747-FR2000 ECO Jetting Unit equipped as follows:

## **Engine & Pump**

- 3.7L Ford Engine
- Giant 40 GPM @ 2,000 PSI w/ 30 Min Run Dry Capability
- Lighted NEMA 4 control panel
- Auto Shutdown (For High Engine Temp/ Low Oil Pressure)
- Air Purge Valve
- Recirculation System
- Tachometer/Hour meter
- Painted Steel Shroud Enclosure w/ Locking Access Doors

## **Hose Reel & Hose**

- Rotating Safety Reel w/ 800' Capacity of 3/4" Hose
- Automatic Level Wind With Hydraulic Up/Down Action
- Footage Meter (Mounted On Jet Hose Reel)
- 800' Sewer Hose (3/4" I.D. x 3,000 PSI Operating Pressure)
- Lateral Line Cleaning Kit (150' x 1/2" Hose w/ Nozzle Mounted ON A Rolling Cart With Tongue Storage Pad, Includes Additions of 1,200 PSI Auxiliary Cleaning Circuit On Jet Unit)
- Patriot II Root Cutter Kit (Ring & ADJ. Roller Skids, 4" to 15" Saws)

## **Trailer**

- Tandem Axles 14,000 GVWR
- Electric Brakes w/ 2-5/16" Ball Hitch
- (1) Steel Toolbox – Fender Mounted
- D.O.T. Approved LED lighting

## **Tank & Fill**

- 700 Gallon Black Super-Poly Water Tank
- 2.5" Fill System
- Fill Hose Storage Rack

SO. CALIFORNIA: 2044 South Vineyard Avenue, Ontario, CA 91761 • (909) 930-1822 • FAX (909) 923-2356  
NO. CALIFORNIA: 800 East Grant Line Road, Tracy, CA 95376 • (209) 830-8600 • FAX (209) 830-8884

## Accessories

- 10' Leader Hose
- BB Hose Guide
- Tri-Star (Chisel Point) Nozzle
- DD (High Flow) Nozzle
- Finned Nozzle Extension
- Nozzle rack
- 25' Fill Hose
- Wash down Gun w/25' Ext. Hose
- Upstream Pulley Guide
- Paper Operator / Owner Manual

Options **NOT** included in price:

## Engine/Pump Options:

- UPGRADE TO CATERPILLAR 91HP DIESEL ENGINE \$3,560.00
- WASHDOWN SYSTEM W/50' RETRACTABLE HOSE REEL \$1,236.00
- HYDRAULIC TOOL CIRCUIT (RATED @ 9.5 GPM, SYSTEM ENGAGED \$1,887.00  
VIA MANUAL DIVERTER VALVE AND SUPPLIED W/ PARKER 60 SERIES CONNECTORS

## Hose Reel/Hose Options:

- DIGITAL 'SMART COUNTER' FOOTAGE METER \$2,756.00
- MINI MISSILE NOZZLE \$412.00

## Tank & Fill Options:

- UPGRADE TO 700 GALLON DURAPROLENE™ (BLACK) WATER TANK W/10 YEAR WARRANTY \$4,839.00

## Lighting Options:

- LED ROTATING BEACON \$505.00
- ENGINE/WATER PUMP COMPARTMENT LIGHT \$196.00
- LED FLOOD LIGHT \$419.00
- LED ARROW STICK \$992.00
- LED ARROW BOARD \$1,180.00
- HAND-HELD WIRELESS 12v/110v RECHARGEABLE LED SPOTLIGHT W/STORAGE BRACKET \$312.00

SO. CALIFORNIA: 2044 South Vineyard Avenue, Ontario, CA 91761 • (909) 930-1822 • FAX (909) 923-2356  
NO. CALIFORNIA: 800 East Grant Line Road, Tracy, CA 95376 • (209) 830-8600 • FAX (209) 830-8884

## Pendant Options:

- BASIC PENDANT CONTROL WITH 35' CORD \$2,267.00  
(WITH HOSE REEL F-N-R CONTROL AND KILL SWITCH) INCLUDES MANIFOLD HYDRAULICS
- STANDARD PENDANT CONTROL WITH 35' CORD \$3,055.00  
(WITH HOSE REEL F-N-R CONTROL, THROTTLE UP/DOWN, WATER ON/OFF AND KILL SWITCH)  
INCLUDES MANIFOLD HYDRAULICS
- MASTER PENDANT CONTROL WITH 35' CORD \$3,720.00  
(WITH HOSE REEL F-N-R CONTROL, VARIABLE SPEED CONTROL, THROTTLE UP/DOWN, WATER ON/OFF, AND  
KILL SWITCH) INCLUDES MANIFOLD HYDRAULICS
- WIRELESS REMOTE PENDANT CONTROL \$6,724.00  
(WITH HOSE REEL F-N-R CONTROL, THROTTLE UP/DOWN, WATER ON/OFF, AND KILL SWITCH) INCLUDES  
MANIFOLD HYDRAULICS

## Trailer Options:

- HOSE GUIDE/WASH-DOWN GUN/UPSTREAM PULLEY GUIDE \$854.00  
STORAGE TRAY
- SPECIAL PAINT: SOLID COLORS \$638.00
- SIX (6) 18" D.O.T. SAFETY CONES AND HOLDER \$349.00
- ROOT CUTTER MAINTENANCE BOX \$2,248.00
- LONG HANDLED TOOL STORAGE TUBE \$183.00
- SPARE TIRE AND RIM \$448.00
- SPARE TIRE MOUNTING BRACKET \$391.00
- HYDRAULIC BRAKES \$1,271.00
- POWER JACK \$745.00

**Price: \$86,325.45**  
**Sales Tax 7.25%: \$6,258.60**  
**Price w/ Tax: \$92,584.05**

## Special Notes:

1. One year parts and labor warranty
2. If any of the options listed above are desired, please add to price before tax is applied.
3. Training included
4. Prices quoted are firm for 30 days
5. Freight to San Miguel, CA included in price

Thank you for the opportunity to quote on your equipment needs. If you have any questions, please feel free to contact me.

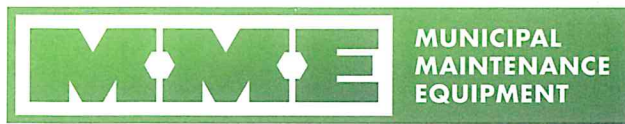
Sincerely,  
NIXON-EGLI EQUIPMENT CO.

*Greg Schmidt*

Greg Schmidt  
Area Manager







CSLB #980409  
DIR 1000004282  
www.source-mme.com  
Toll Free 1-888-484-9968

December 7, 2017

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

Tel: 805-467-3388 x206  
Cell: 805-291-0815  
Fax: 805-467-9212  
kdodds@sanmiguelcsd.org

Attention: Kelly Dodds, Director of Utilities / Assistant Fire Chief

We are pleased to provide the following budget quotation on the Underground, Inc. PipeHunter Jetter Trailer for your review.

Each PipeHunter Model 5844G Tandem Axle Trailer complete with the following features:

**Water Tank:**

- 500 Gallon High Density Polyethylene
- Single Filler Assembly
- Main Tank Water Sight Gauge
- 25 Ft. Fill Hose with Storage Rack

**Water Pump:**

- 4000 PSI @ 25 GPM Giant Water Pump
- Washdown System-43H with Gun and 25 Ft. Hose
- Air Purge
- Multi-Flow Valve

**Engine:**

- Ford 2.5L Gasoline MSG-425 In-Line 4 – 84 HP with Clutch
- Safety Lanyard (1) Emergency Kill
- 15 Gallon Fuel Tank
- Electric Throttle Upgrade
- Digital Gauge Package & Tachometer Low Pressure High Temp Shutdown
- Engine Shroud / Belt Guard / Fenders– Aluminum

**Single Jet Hose Reel:**

- 800 Ft. x ½” Jet Hose Reel Capacity
- Articulating Reel Option Hydraulic Powered Articulation Worm Gear
- Standard Level Wind
- 10 Ft. x ½” Leader Hose
- 600 Ft. x ½” Piranha Jet Hose
- Tiger Tail Hose Guide

**Nozzle Options:**

- Nozzle Rack
- 15 Degree Nozzle
- 30 Degree Nozzle
- 6” Nozzle Skid Assy.

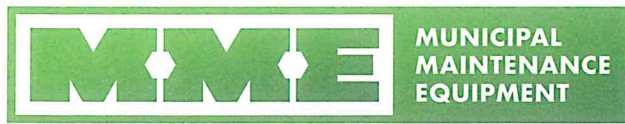
---

4634 Mayhew Road  
Sacramento, CA 95827  
Office: 916-922-1101  
Fax: 916-922-1034

4750 Caterpillar Road, #D  
Redding, CA 96003  
Office: 530-243-4856  
Fax: 530-243-1447

1913 Nancita Circle  
Placentia, CA 92870  
Office: 714-528-8770  
Fax: 714-528-8744

1930 W. Winton Avenue, #8  
Hayward, CA 94545  
Office: 510-670-0230  
Fax: 510-670-9003



December 7, 2017  
 San Miguel Community Service District  
 PipeHunter Model 5844G Single Axle Trailer Budget Quotation  
 Page 2

Electrical:

- (4) Flat Strobe Lights – (1) Each Corner
- LED Strobe Light with Limb Guard
- LED Panel Light
- LED Work Light – Control Panel
- LED Upgrade Marker and Tail Lights Only

Tool Boxes:

- Locking Tool Box, Drawbar – Aluminum 52" x 26" x 15.5"

Manuals:

- PipeHunter Operator's Manual CD
- Engine Operator's Manual CD

Frame

- 6" Frame
- Dual 6,000 Lb. Axles – 9,995 GVWR
- DOT Lighting Package
- Electric Brakes
- 2 5/16 Hitch, 3 Positions

Color:

- PipeHunter Speed Liner Frame and Reel in Your Choice of Factory Standard Colors

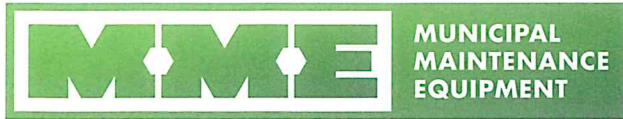
Budget Price F.O.B. San Miguel, CA	\$62,972.00
7.25% Sales Tax	<u>4,565.47</u>
Total	\$67,537.47

Quotation includes delivery and on-site training.  
 Due to California emissions requirements, special permits may be required on diesel engines. MME cannot provide these permits and we recommend you contact your local Air Resources Management District for the specific requirements.  
 Normal delivery 90-120 days A.R.O.  
 Terms Net 30.  
 Quotation valid for 30 days.

Thank you for your interest in this fine product line. Should you have any questions or need additional information, please let us know. We look forward to being of service.

Sincerely,  
 Municipal Maintenance Equipment, Inc.

Richard Caffey,  
 Territory Sales Manager



CSLB #980409  
DIR 1000004282  
www.source-mme.com  
Toll Free 1-888-484-9968

December 7, 2017

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

Tel: 805-467-3388 x206  
Cell: 805-291-0815  
Fax: 805-467-9212  
kdodds@sanmiguelcsd.org

Attention: Kelly Dodds, Director of Utilities / Assistant Fire Chief

We are pleased to provide the following budget quotation on the Underground, Inc. PipeHunter Jetter Trailer for your review.

Each PipeHunter Model 4844G Single Axle Trailer complete with the following features:

**Water Tank:**

- 400 Gallon High Density Polyethylene
- Main Tank Water Sight Gauge
- Single Filler Assembly
- 25 Ft. Fill Hose with Storage Rack

**Water Pump:**

- 4000 PSI @ 25 GPM Giant Water Pump
- Washdown System-43H with Gun and 25 Ft. Hose
- Air Purge
- Multi-Flow Valve

**Engine:**

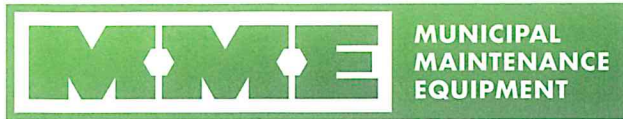
- Ford 2.5L Gasoline MSG-425 In-Line 4 – 84 HP with Clutch
- 15 Gallon Fuel Tank
- Safety Lanyard
- Electric Throttle Upgrade
- Digital Gauge Package & Tachometer Low Pressure High Temp Shutdown
- Engine Shroud / Belt Guard / Fenders– Aluminum

**Single Jet Hose Reel:**

- 800 Ft. x 1/2" Jet Hose Reel Capacity
- Articulating Reel Option Hydraulic Powered Articulation Worm Gear
- Standard Level Wind
- 10 Ft. x 1/2" Leader Hose
- 600 Ft. x 1/2" Piranha Jet Hose
- Tiger Tail Hose Guide

**Nozzle Options:**

- Nozzle Rack
- 15 Degree Nozzle
- 30 Degree Nozzle
- 6" Nozzle Skid Assy.



December 7, 2017  
 San Miguel Community Service District  
 PipeHunter Model 4844G Single Axle Trailer Budget Quotation  
 Page 2

Electrical:

- (4) LED Flat Strobe Lights – (1) Each Corner
- LED Strobe Light with Limb Guard
- LED Panel Light
- LED Work Light – Control Panel
- LED Upgrade Marker and Tail Lights Only

Tool Boxes:

- Locking Tool Box, Drawbar – Aluminum 52" x 26" x 15.5"

Manuals:

- PipeHunter Operator's Manual CD
- Engine Operator's Manual CD

Frame

- 6" Frame
- DOT Lighting Package
- Single 7,000 Lb. Axle
- Electric Brakes
- 2 5/16 Hitch, 3 Positions

Color:

- PipeHunter Speed Liner Frame and Reel in Your Choice of Factory Standard Colors

Budget Price F.O.B. San Miguel, CA	\$60,122.00
7.25% Sales Tax	<u>4,358.85</u>
Total	\$64,480.85

Quotation includes delivery and on-site training.

Due to California emissions requirements, special permits may be required on diesel engines. MME cannot provide these permits and we recommend you contact your local Air Resources Management District for the specific requirements.

Normal delivery 90-120 days A.R.O.

Terms Net 30.

Quotation valid for 30 days.

Thank you for your interest in this fine product line. Should you have any questions or need additional information, please let us know. We look forward to being of service.

Sincerely,  
 Municipal Maintenance Equipment, Inc.

Richard Caffey,  
 Territory Sales Manager



## San Miguel Community Services District

### Board of Directors Staff Report

December 14<sup>th</sup>, 2017

AGENDA ITEM: XI-5

**SUBJECT:** Review and Approve Resolution No. 2017-56 authorizing the Director of Utilities to contract with Aqua Engineering to pull and evaluate the pump equipment at well 3 in an amount not to exceed \$7,700. And Authorize up to \$9,000 to make minor repairs to the well equipment if necessary.

---

**RECOMMENDATION:** Approve Resolution No. 2017-56 authorizing the Director of Utilities to contract with Aqua Engineering to pull and evaluate the pump equipment at well 3 in an amount not to exceed \$7,700. And Authorize up to \$9,000 to make minor repairs to the well equipment if necessary.

---

#### **BACKGROUND:**

Well 3 is one of three production wells operated by the District. It is one of two that are used on a daily basis to meet the daily water demand of the District.

This well was originally developed in the late 40's or early 50's and it has been in continuous service since its development.

This well has a line and shaft pump. This means that there is a column pipe that carries the water to the surface from the pump that is at the bottom of the well. Inside this column pipe there is a drive shaft that runs from the pump to a motor on the surface.

In 2009, the casing on this well was failing, and a new (smaller) casing was inserted into the existing casing to help slow the rate of sand infiltration and extend the life of the well. At the same time, a new pump assembly was installed on the existing column pipe. But, no work was done on the drive shaft or motor.

When the well was reassembled and put back in service it had a very small vibration, which is common, due to the variance on the bearings on the drive shaft.

Over time the vibration has gotten worse and is to a point where it needs to be addressed.

Because this well produces fine sand, over time the sand wears away at the pump, drive shaft bearings, and everything else that it contacts. This causes parts to wear out and creates vibrations in the drive shaft. If left unaddressed the vibration will get worse and further wear out the pump,

drive shaft, bearings, and motor. As the vibration worsens it also transmits through the above ground pipe and begins to shake the pipe apart.

### **WHAT WE NEED TO DO:**

At this point we need pull the well pump out and thoroughly inspect all the components to make a determination on what needs to be replaced, repaired, etc.

Best Case scenario is that the pump is fine. And the only repairs needed are to the drive shaft bearings. We can replace the bearings and reassemble the well.

Worst case scenario is that the pump, bearings, and column all need to be replaced or repaired. In this case we would need to evaluate whether this type of pump will be the best in the long term or if switching to a submersible pump and motor would serve best.

In either case we will be evaluating the well pump equipment as well as options to reduce pumping sand as we move through the process to make sure that whichever way we go the result is a long lasting reliable well.

### **FISCAL IMPACT**

The proposal from Aqua Engineering is for \$7,700 to pull and evaluate the well equipment.

We are asking for an additional \$9,000 to immediately make repairs and reinstall the pump equipment if is all that is needed.

In the event there is major repairs needed that exceed the authorized funds then this information will be brought back to the board for further discussion and allocation of funds.

Costs to repair and replace well equipment can be funded from Capital Reserve funds.

Current Water Capital Reserve amount is \$653,516

### **RECOMMENDATION**

It is recommended that the Board approve Resolution 2017-56 authorizing the Director of Utilities to contract with Aqua Engineering to pull and evaluate the pump equipment at well 3 in an amount not to exceed \$7,700. And Authorize up to \$9,000 to make repairs to the well equipment if necessary Total appropriation of \$16,700 at this time from Capital Reserve

PREPARED BY:

*Kelly Dodds*

Kelly Dodds, Director of Utilities

Attachment: Resolution 2017-56, Proposal from Aqua Engineering

**RESOLUTION NO. 2017-56**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE  
DIRECTOR OF UTILITIES TO CONTRACT WITH AQUA ENGINEERING FOR THE  
REMOVAL AND EVALUATION OF WELL EQUIPMENT AT WELL #3, AND  
APPROPRIATE \$16,700 FROM WATER CAPITAL RESERVE.**

**WHEREAS**, San Miguel Community Services District (“District”) owns and operates a Potable Water Distribution system including water wells within its boundaries;

**WHEREAS**, Well #3 is one of only three potable water wells operated by the District;

**WHEREAS**, the loss of this well would be detrimental to the sustainability of the water supply to the citizens of the District;

**WHEREAS**, the Board of Directors recognizes that repairs such as this cannot always be planned and budgeted;

**WHEREAS**, the Board of Directors recognizes that additional appropriations must be authorized to perform these repairs:

**WHEREAS**, the Board of Directors authorizes an appropriation from Water Capital Reserve in the amount of \$16,700;

**WHEREAS**, the Board of Directors authorizes the Director of Utilities to contract with Aqua engineering to perform the required work to assess and make repairs to equipment at Well 3;

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby, adopt this Resolution for purposes specified herein.

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

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

the foregoing Resolution is hereby passed and adopted this 14<sup>th</sup> day of December 2017.

\_\_\_\_\_  
Rob Roberson, Interim General Manager

\_\_\_\_\_  
John Green, Board President

ATTEST:

\_\_\_\_\_  
Douglas L. White, District General Counsel



# Aqua Engineering

Contractors License #896064

950 Mission Street P.O. Box 398 San Miguel, CA 93451  
PH. 805-238-1315 FX. 805-467-9520

## GENERAL ESTIMATE

November 27, 2017

Customer: San Miguel CSD  
PO Box 180  
San Miguel, CA 93451  
Attn: Kelly

805-467-3388 - 291-0815

Location of Project: Well No. # 3

We propose to provide labor and material for the following:

**Pull Pump and evaluate all equipment.**

**For the sum of : \$7,700.00**

### CONDITIONS

**Note: This Bid complies with the State of California, County of San Luis Obispo Prevailing Wage Rate as per labor code Section 1720.**

The owner, for the purpose of completing the project, grants to the contractor, his employees, motor vehicles and equipment, access over his real property.

All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from specifications involving extra cost will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control.

On all sums 30 days past due, Owner agrees to pay contractor at the maximum rate permitted by law and further agrees to pay all reasonable attorney's fees and cost incurred to collect said sums.

The Owner understands that the law of the State of California may authorize the Contractor to record a Mechanic's Lien on the Owner's real property for non-payment and the fee for such action will be \$100.00.

NOTE: This proposal may be withdrawn by us if not accepted within thirty days

**ACCEPTANCE OF PROPOSAL—The above prices, specifications and conditions are satisfactory and is hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.**

Agent /Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Aqua Representative: \_\_\_\_\_ Date: \_\_\_\_\_



**TITLE:** GENERAL MANAGER  
**REPORTS TO:** Board of Directors  
**PAY GRADE:** Employment Agreement  
**FLSA:** Exempt  
**CONFIDENTIAL:** Yes

---

**SUPERVISORY RESPONSIBILITIES**

**DIRECT:** Board Clerk, Director of Utilities, District Office Staff  
**INDIRECT:** None

---

**MINIMUM QUALIFICATION REQUIREMENTS**

Unless required by law, experience and education may be substituted for each other upon approval by the Board of Directors. The following certifications are required at the time of hire date or an equivalent combination of education and experience sufficient to successfully perform the duties of the position:

**EDUCATION:** Undergraduate degree from an accredited four (4) year college or university with a major in Business Administration, Public Administration, Engineering, or a closely related field.

**EXPERIENCE:** Minimum of five (5) years of broad and extensive work experience in a management or administrative position in a private or public utility agency. Background should include responsibility for formulation and implementation of programs, budgets, and administrative operations.

---

**CONTACT RESPONSIBILITY**

**INTERNAL:** Interaction with: Board of Directors to receive policy direction and project directives, receive specific work assignments and review results; Board Clerk and Director of Utilities to discuss outstanding issues and coordinate assignments; and all other District personnel as required.

**EXTERNAL:** Interaction with: general public to answer questions pertaining to the San Miguel Community Services District ("District"); intergovernmental and regulatory agencies to foster cooperative working relationships; and community groups, businesses, media, and emergency service personnel as required.

---

**PHYSICAL REQUIREMENTS**

While performing the duties of this job, the employee is regularly required to sit, talk, and hear. The employee is occasionally required to stand, walk, stoop, kneel, or crouch.

Specific vision abilities required by this job include close vision, distance vision, peripheral vision, depth perception, and the ability to adjust focus.

---

**ENVIRONMENTAL CONDITIONS**

When working indoors, work is performed in an office environment with lighting and ventilation. The indoor working environment is subject to conversational noise from other personnel, as well as standard background noise found in an office environment and exposure to a computer screen.

---

**DETAILED DUTIES AND RESPONSIBILITIES - ESSENTIAL FUNCTIONS**

The General Manager is the executive officer of the District and for the Board of Directors ("Board").

This at-will, exempt position plans, organizes, directs, and coordinates all District functions and activities, subject to approval by the District's Board, in order to provide customers with safe and reliable water, wastewater, and fire services. This position provides day-to-day leadership for the District, and develops

policies and objectives for the District in accordance with the Board's directives. This position must perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, or ability required.

Must be able to effectively lead, supervise, motivate, train, and evaluate personnel. Must be able to exercise sound and independent judgment to prioritize and manage projects. Must be familiar with public administration and budget development as they pertain to the District's water, wastewater, and fire services. Must be able to maintain confidentiality, respond professionally to the public and emergencies, and prepare policy reports and letters. Must have knowledge of pertinent federal, state, and local laws, codes, and regulations. Must be able to communicate clearly and concisely, both orally and in writing.

Basic knowledge of personal computer use is preferred, as this position will be required to monitor timeclock use, set up video conferences for meetings, and assist in running payroll, among other duties.

The following tasks are typical for this classification. Incumbents may not regularly perform all the listed duties, but may be required to perform additional or different duties from those set forth below to address business or staffing needs and changing business practices, as defined by the Board.

### **Administrative**

- Daily Administration
  - Provides day-to-day leadership for the District;
  - Plans, organizes, coordinates, and administers, either directly or through subordinate department heads, the work of the District in accordance with the adopted goals and objectives of the Board and applicable laws and regulations;
  - Directs and coordinates the development and implementation of goals, objectives, policies, procedures, and programs for the District, as defined by the Board;
  - Implements administrative policies, procedures, and work standards to assure that goals and objectives are met and that programs provide mandated services in an effective and efficient manner;
  - Coordinates the activities of the waste, wastewater, fire, and administrative departments to effect operational efficiency and economy;
  - Maintains cordial relationships with all persons entitled to the services of the District and attempts to resolve all public complaints;
  - Directs the maintenance of District records and documents;
  - Supervises the District's facilities, services, and finances;
  - Maintains custody and manages the condition of all District property; and
  - Uses independent judgment and follows proper protocol to address emergencies and provide direction to department heads.
- Long-Term Operations
  - Plans, develops, and implements immediate and long-term District policies and goals, as defined by the Board;
  - Confers with administrative personnel and reviews activity, operating, and expense reports to determine if any changes in programs or operations are required;
  - Directs preparation of directives to department heads, outlining policy, programs, or operational changes to be implemented; and
  - Supports the District mission statement.
- Executive Officer for the District
  - Facilitates constructive and harmonious Board relations;
  - Attends all meetings of the District's Board and such other meetings as the Board may specify from time to time;
  - Represents the Board and District in contacts with governmental agencies, community groups and various businesses, professional and legislative organizations, District customers, and the media;
  - Consults with legal counsel concerning matters of litigation, contracts, and District operations;
  - Monitors legislation on the state, federal, and local level;

- Directs and coordinates changes required by new legislation;
- Coordinates press releases as necessary; and
- Acts as staff for the Board and advises the Board on District issues and programs.
- **Budgeting**
  - Directs and coordinates the preparation and administration of the District annual budget;
  - Evaluates and reviews current programs and formulates long-range financial goals of the District;
  - Reviews all District expenditures;
  - Provides financial management for the District;
  - Manages all departmental budget, budget requests, and controls expenditures to ensure adherence to the District budget;
  - Ensures accurate records are being developed and maintained in all District departments;
  - Prepares procedures for tracking and evaluating the budget through the year; and
  - Calculates anticipated revenue or expenditures.

### **Personnel Supervisor**

- Appoints and employs such personnel as the Board or he or she deems necessary for the proper administration and operation of the District, in accordance with District regulations and other applicable laws;
- Recommends changes in organizational structure and position classification;
- Maintains the authority to hire, discipline, and discharge employees;
- Approves or disapproves merit salary increases;
- Plans and directs the selection, training, assignment, supervision, and evaluation of employees;
- Delegates authority to carry out certain duties at his or her discretion;
- Provides supervision to District employees;
- Directs all personnel in accordance with District regulations and other applicable laws;
- Functions as the District's bargaining representative in negotiations with personnel bargaining units;
- Coordinates investigations and resolutions of personnel grievances within his or her delegated authority;
- Approves overtime, vacation, and other time off for department heads;
- Trains personnel as needed;
- Analyzes problems that arise in the areas of supervision and implements solutions;
- Follows the employee relations system established by the Board when appointing, supervising, disciplining, and dismissing District employees;
- Evaluates and recommends to the Board, the hiring, promotion, or salary increase of District personnel; and
- Performs performance evaluations for department heads and other District personnel as needed.

---

### **DETAILED DUTIES AND RESPONSIBILITIES - NON-ESSENTIAL FUNCTIONS**

#### **Related Duties**

- Performs all other related duties as assigned by the Board of Directors.

**RESOLUTION NO. 2017-58**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING THE GENERAL  
MANAGER JOB DESCRIPTION**

**WHEREAS**, the San Miguel Community Services District (“District”) General Manager job description has not been updated for some time; and

**WHEREAS**, the District is seeking to fill the General Manager position with a permanent, full-time employee, and it must have an accurate job description prior to the appointment of a General Manager; and

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby, approve the amended General Manager job description, attached hereto as **Exhibit A**.

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

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

the foregoing Resolution is hereby passed and adopted this 14th day of December, 2017.

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

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Rob Roberson, Interim General Manager  
Counsel

\_\_\_\_\_  
Douglas L. White, District General



# San Miguel Community Services District

## Board of Directors Staff Report

December 14, 2017

AGENDA ITEM: XI.7

**SUBJECT:** Review and Approve Resolution No. 2017-59 Appointing Robert Roberson as General Manager of the San Miguel Community Services District.

---

### **STAFF RECOMMENDATION:**

Approve Resolution No 2017-59 appointing Robert Roberson as General Manager of the San Miguel Community Services District.

---

### **BACKGROUND:**

Pursuant to Government Code section 61050, the San Miguel Community Services District (“District”) Board of Directors (“Board”) is authorized to appoint a General Manager to serve as the administrative head of the District’s government under the direction and control of the Board. The District’s General Manager position has been vacant since May 17, 2017.

On June 9, 2017, the Board appointed District Fire Chief, Robert Roberson, as Interim General Manager. The Board and Mr. Roberson executed a temporary employment agreement, which became effective on June 10, 2017.

Due to Mr. Roberson’s extensive knowledge of the District, its internal procedures by virtue of his service as Fire Chief, and his work as the Interim General Manager, the District desires to appoint him as the permanent General Manager of the District.

Under state law, the General Manager is responsible for (a) implementing policies established by the Board for the operation of the District; (b) appointing, supervising, and disciplining District employees, consistent with the employee relations system established by the Board; (c) supervising District facilities and services; and (d) supervising District finances. As General Manager, Mr. Roberson will be required to carry out these directives under the direction of the Board and in accordance with the terms of the Employment Agreement, which will be negotiated and brought to the Board for ratification at a subsequent Board meeting.

**FISCAL IMPACT:**

There are no fiscal impacts at this time, but there may be fiscal impacts upon ratification of Mr. Roberson's employment agreement.

**STAFF RECOMMENDATION:**

Staff recommends that the Board approve Resolution No. 2017-59, appointing Robert Roberson as the General Manager San Miguel Community Services District, or in the alternative, direct District staff to begin recruitment procedures for a permanent General Manager.

**PREPARED BY:**

---

Douglas L. White, District General Counsel

Resolution 2017-59

**RESOLUTION NO. 2017-59**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT APPOINTING ROBERT  
ROBERSON AS GENERAL MANAGER OF THE SAN MIGUEL COMMUNITY  
SERVICES DISTRICT**

**WHEREAS**, the San Miguel Community Services District (“District”) has had a need for a permanent General Manager a result of the vacancy to this position, which has been vacant since May 2017; and

**WHEREAS**, the District temporarily appointed the District’s Fire Chief, Robert Roberson, as Interim General Manager to fill the role of General Manager until a permanent General Manager is hired; and

**WHEREAS**, the District desires to appoint Mr. Roberson as the District’s permanent General Manager; and

**WHEREAS**, the Board hereby appoints Mr. Roberson as permanent General Manager.

**NOW THEREFORE, BE IT RESOLVED**, the Board does, hereby, adopt this Resolution for purposes specified herein.

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

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

the foregoing Resolution is hereby passed and adopted this 14<sup>h</sup> day of December 2017.

\_\_\_\_\_  
John Green, Board President

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_, Board Member

\_\_\_\_\_  
Douglas L. White, District General