



BOARD OF DIRECTORS

Raynette Gregory, President Anthony Kalvans, Vice-President
Ward Roney, Director Hector Palafox, Director Vacancy, Director

SPECIAL BOARD MEETING AGENDA 6:30 P.M. Closed Session 7:00 P.M. Opened Session SMCSD Boardroom 12-16-2021

IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCE MEETINGS:

to minimize the spread of the Corona Virus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not opened to the public at this time, please call 805-467-3388
- The Meeting will be conducted with social distancing observed.
- All members of the public seeking to observe and comment to the local legislative body may do so in person or telephonically/email in the manner described below.

HOW TO SUBMIT PUBLIC COMMENT IF NOT ATTENDING MEETING:

Written / Read Aloud: Please email your comments to tamara.parent@sanmiguelcsd.org (Board Clerk), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (keep to three minutes) prominently write "Read Aloud at Meeting" at the top of your email. All comments received before 4:00 PM the day of the meeting will be included as agenda supplement on the District's website under relevant meeting date and will be provided to the Board of Directors.

Voice Mail: Leave a message on the District phone line at 805-467-3388 after 4:30pm before 4:30pm District Staff will take down message. Voice "Public Comment" at beginning of message and include agenda item number and title. All comments received before 4:00 PM the day of the meeting will be included as agenda supplement on the District's website under relevant meeting date and will be provided to the Board of Directors.

PUBLIC RECORD

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time, they are distributed to all of the members of the Board. The documents may also be obtained by calling the District Board Clerk.

Please see: www.sanmiguelcsd.org

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 see notice. Sign in sheet at podium for public comment. Comments are **limited to three minutes** unless you have registered your organization with CSD Clerk prior to the meeting. 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. If you wish to speak on an item not on the agenda, you may do so under item VII "Public Comment and Communications for items not on the agenda". 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 SMCS D Boardroom on the fourth Thursday of each month at 7:00 P.M. Agendas are also posted at: www.sanmiguelcsd.org

Agendas: Agenda packets are available for 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: 6:30 PM**
- II. Roll Call:** *Gregory* ___ *Kalvans* ___ *Roney* ___ *Palafox* ___ *Vacant* ___
- III. Approval of Regular Meeting Agenda:**
M _____ S _____ V _____

- IV. ADJOURN TO CLOSED SESSION:** Public Comment for items on closed session agenda (*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:

- V. Pledge of Allegiance:**
- VI. Call to Order for Regular Board Meeting/Report out of Closed Session 7:00 PM**
Time: _____

- 1. Report out of closed session by District General Counsel (WhiteBrenner, LLP)

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

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

VIII. Special Presentations/Public Hearings/Other:**1. Election of Board Officers and Board Appointments for 2022:**

- 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 | No Report |
| 2. | Camp Roberts—Army National Guard (Mitten) | Verbal |
| 3. | Community Service Organizations | Verbal |

District Staff & Committee Reports:

- | | | | |
|----|--------------------------|------------------|-----------------|
| 4. | Interim General Manager | (Mr. Roberson) | Verbal |
| 5. | District General Counsel | (Mr. White) | Verbal |
| 6. | District Utilities | (Mr. Dodds) | Report Attached |
| 7. | 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. Review and Approve Board Meeting Minutes

- A. 10-28-2021 Regular Board Meeting Minutes Draft

2. Approve RESOLUTION 2021-41 assignment of banking powers for Anthony Kalvans, Hector Palafox, Raynette Gregory, and Ward Roney and removing Ashley Sangster from District Bank accounts.**XI. BOARD ACTION ITEMS:****1. Review and approve RESOLUTION 2021-42 approving the FY 2020-21 Independent Audit Report by Moss Levy Hartzheim and authorizing the filing of the report to the State of California and County of San Luis Obispo County Clerk's office (Roberson & Alex Hon)**

Recommendation: Approve RESOLUTION 2021-42 approving the FY 2020-21 independent audit report and authorize the filing of the report to the State of California and County of San Luis Obispo County Clerk's office.

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

2. Review and approve Letter of Intent with ForeFront Power in connection with proposed development, installation, and operation of a Photovoltaic Energy System at the Machado Wastewater Treatment Facility. (Dodds)

Recommendation: Approve Letter of Intent and authorize Director of Utilities to sign Letter of Intent.

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

3. Review and approve contract by RESOLUTION 2021-43 with Scott Young as Assistant Fire Chief/Fire Prevention Officer (Roberson/Dervin)

Recommendation: Review and approve the Employment Agreements appointing Scott Young as the Assistant Fire Chief / Fire Prevention Officer for another three-year term.

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

4. Review, discuss and receive the Enumeration of Financial Reports for November 2021 (Hido)

- A. Claims Detail Report
- B. Statement of Revenue Budget vs Actuals
- C. Rev Budget vs Actual Summary
- D. Statement of Expenditures Budget vs Actual
- E. Cash Report
- F. Investment Portfolio

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

5. Review and approve RESOLUTION 2021-44 adopting the Amended District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual

Recommendation: Approve Resolution 2021-44 adopting the amended District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual

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

6. Review and approve RESOLUTION 2021-45 adopting the Annual FY 21-22 Investment Policy to ensure compliance with the State Government Code 53646 (Roberson/Parent)

Recommendation: Approve Resolution 2021-45 adopting the annual Investment Policy to ensure compliance with the State Government Code 53646.

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

7. Review and approve RESOLUTION 2021-46 authorizing the Director of Utilities to execute a contract with CIO Solutions to serve as Managed Service Provider (MSP) for the District's Information Technology systems. (Dodds)

Recommendation: Approve Resolution 2021-46 authorizing the Director of Utilities to execute a contract with CIO Solutions to serve as Managed Service Provider (MSP) for the District's Information Technology systems.

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

8. Continued discussion on the Fire Department Temporary Housing unit (Young)

Recommendation: Discuss the status and next steps for the Fire Department Temporary Housing unit

Public Comments: (Hear public comments)

9. Discussion on status of Machado Wastewater Treatment Facility expansion and aeration upgrade project (Dodds)

Recommendation: Discuss the status and next steps of the Machado Wastewater Treatment Facility expansion and aeration upgrade projects.

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

10. Discuss, review and approve RESOLUTION 2021-47 establishing calendar year 2022 Regular Board of Director Meeting Dates (Parent)

Recommendation: Discuss and Approve Resolution 2021-47

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

ATTEST:

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

I, Tamara Parent, Board Clerk of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on 12-9-2021

Date: December 9, 2021

Rob Roberson, Fire Chief/Interim General Manager
Raynette Gregory, SMCSO Board President 2021
Tamara Parent, Board Clerk



San Miguel Community Services District Regular Board Meeting Staff Report

DECEMBER 16, 2021

AGENDA ITEMS: VIII-1

SUBJECT: Election of Board Officers

STAFF RECOMMENDATION:

Elect Board Officers for President and Vice-President for 2022

BACKGROUND:

The Board of Directors (“Board”) of San Miguel Community Services District (“District”) elected Raynette Gregory to serve as Board President in August 2021. This term expires in December 2021.

The Board of Directors (“Board”) of San Miguel Community Services District (“District”) elected Anthony Kalvans to serve as Board Vice-President in August 2021. This term expires in December 2021

District Board Rules & By laws provides for the annual election of Board officers, specifically President and Vice-President. Chapter 2.C of the District Board By-laws states that *The President and Vic-President of the Board shall be elected annually at the first regular meeting in December.* No Specific procedures for nomination and election of officers are delineated.

Current Officers:

President: Raynette Gregory Nominations: _____ S: _____

Vice-President: Anthony Kalvans Nominations: _____ S: _____

ACTION DISCUSSION:

Nominate and elect Board President and Vice-President to serve as Board officers for 2022.

PREPARED BY:

Tamara Parent

Board Clerk/Accounts Manager



UTILITY STATUS REPORT

11-11-2021 Thru 12-10-2021

AGENDA ITEM# IX.7

Well Status:

- Well 4 is partially operational – Well Level 98’ 11/1/2021 (STATIC)
- Well 3 is fully operational – Well Level 66.99’ 11/8/2021 (STATIC)
- SLT well is in service
- Total combined average running hours per day (9.29)
(threshold for stage 1 resource severity level determination is 17 hours per day)

Water System status:

Water leaks this month:0 This calendar year: 9

Water related calls through the alarm company after hours this month: 2 This Year: 6

- Working on audit of the cross-connections within the District and verifying compliance with state law, and the District Water Code. Some residents and businesses will be required to install cross-connection control devices.

Sewer System status:

Sewer overflows this month: 0 this year: 0

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

- Video inspection of all sewer lines has started.

WWTF status:

- The DO sensors and monitors failed for ponds 1 and 2, replacements are on order.

State Water Resources Control Board (SWRCB):

- Staff applied for the California Water and Wastewater Arrearage Payment Program and is waiting on funding approval from the state.

Billing related activity:

- **Total active accounts (at the time of this report)**
 - 907 water accounts
 - 808 wastewater accounts
- **Overdue accounts (at the time of this report)**
 - 9 accounts 60 days past due
- **Service orders (for prior month)**
 - 24 service orders issued and completed

Lighting status:

- Working with PGE Rep to get the remainder of the PGE owned streetlights converted to LED.
- Photo cell for the new street light came but was the wrong one, new one is on order.

8

Mission street Landscaping:

- .

Solid Waste:

Mattress recycling

- Mattresses are accepted by appointment only, and only on Fridays between 8 am and 11 am.

E-Waste collection

- E-waste is accepted on Fridays between 8 am and 11 am.

SB-1383:

- A waiver for SB1383 has been submitted to the State.
- Working with San Miguel Garbage and IWMA to determine compliance requirements

Project status:

- Generator installation is in progress, generators are on order.
 - Well generators are anticipated to arrive by the end of December

Board requested information:

- .

WWTP expansion and Aerator Upgrade

- .

Staffing

- One vacant position.
 - WWTF Operator Lead, which will remain vacant until we are closer to WWTF construction.

SLO County in San Miguel:

- County has declared that the County is in a Drought, this follows the States proclamation of a near statewide Drought.

Caltrans in San Miguel:

- .

Kelly Dodds

Kelly Dodds

Director of Utilities

Date: December 10th, 2021

San Miguel Community Services District Board of Directors Meeting



Staff Report

December 16th, 2021

AGENDA ITEM: IX 7

SUBJECT: Fire Chief & Asst Fire Chief Report for November 2021

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

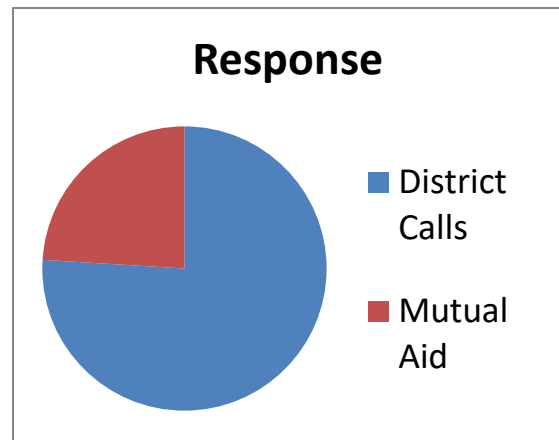
INCIDENT RESPONSE:

- Total Incidents for November 2021 **14**
- Average Calls for per 11 Months in 2021 **28**
- Total calls for the year to date **308**

Emergency Response Man Hours in September = 31	Total	779
Stand-By Man Hours for September = 9	Total	<u>218</u>
	Total hr.	997

Emergency Response Man Hours = **2.2 hr.** Per call for November **2.5** Per call for the year
 Stand-By Average per Call = **.6** Per call for, November **.7** Per call for the year

November YTD	
District calls	234 =76%
Mutual aid calls	74 =24%
Assist Camp Roberts	19 = 6%



Equipment:

- All equipment is in service.
- E8668 and E8696 are getting the MDCs programed by Cal Fire Dispatch

Activities:

- Actively working within the COVID standards
- Working on the Temporary Housing Unit Project.

Information:

- Fire Prevention Report.

County Fire Chiefs Meeting Report:

- Mutual Aid Operations
- Incident Management Team
- Community Evacuation Plan
- Review SOG/ SOP's
- Job Aids for emergency Response

Prepared By:

Rob Roberson | Scott Young

Rob Roberson, Fire Chief & Scott Young, Assistant Fire Chief

FIRE EQUIPMENT

2021 MILEAGE / FUEL REPORT

IX-7

Mileage/ Fuel	January		February		March		April		May		June		Total		Avg. MPG
Diesel	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	32	17	115	17	50	40	9	0	37	0	26	17	269	91	3.0
E-8668	67	40.2	30	11	30	20	64	14	162	62	133	26	486	173	2.8
P-8651	67	0	47	24	118	12.4	51	13	145	21	27	0	455	70.4	6.5
6 Month Total												1210	335	3.6	
Gas	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	7.7	0	920	70	931	66	874	63.8	666	34	31	0	3663.5	234	15.7
C-8601	663	63	389	36	399	33	291	32.6	359	25	300	21	2401	211	11.4
C-8600	368	37	216	22	296	18	268	40	347	42	278	26	1773	185	9.6
6 Month Total												7837.5	629	12.5	

Mileage / Fuel	July		August		September		October		November		December		Total		Avg. MPG
Diesel	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
E-8696	71	17	24	37.1	188	18	53	34	35	21			640	218	2.9
E-8668	2056	734	228	42	1516	229	50	25	24	20			2304	489	3.8
P-8651	105	0	36	25	305	21	114	0	11	18.3			1026	135	7.0
12 Month Total												3970	842	4.7	
Gas	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	205	12	0	0.1	3	0	94	6	21	0			3986.5	252	15.7
C-8601	0	0	0	0	0	0	360	26	695	20			3456	257	12.4
C-8600	531	18	460	39	555	38	204	22	282	18			3805	320	11.9
12 Month Total												11247.5	829	13.6	

OC

YTD 2021 Total	mi.	gal.	Avg. MPG
Diesel	3970	842	4.7
Gas	11247.5	629	17.9

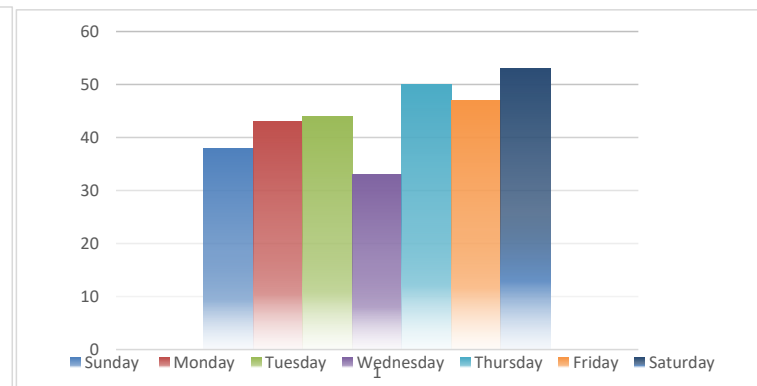
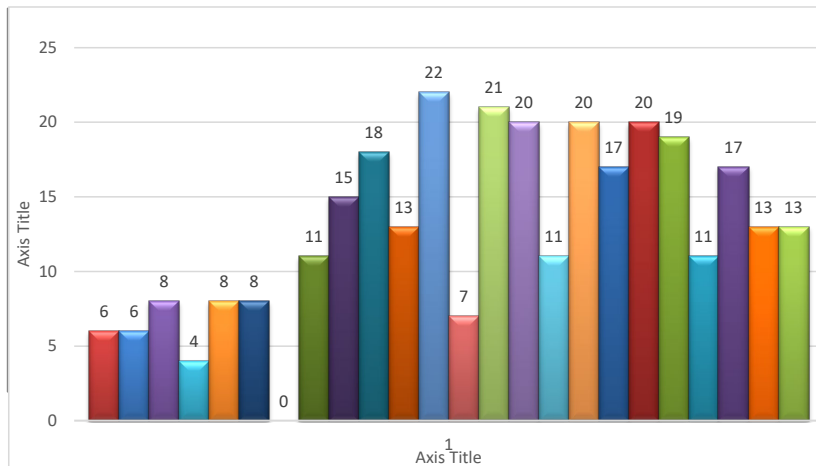
Call per time of day and day of the week 2021


IX-7

	After Hours					CSD Work Hours											Off Hours					Total				
	0:00	1:00	2:00	3:00	4:00	5:00	6:00	7:00	8:00	9:00	10:00	11:00	12:00	13:00	14:00	15:00	16:00	17:00	18:00	19:00	20:00			21:00	22:00	23:00
Sunday			1	1	1	2		4	1	5	3			2	1		2	3	2	4	1	5			38	12%
Monday		2	2					5	5		3	1	2	2	3	6	1	5	2	1			2	1	43	13%
Tuesday			1	2				1	1	3	2	5	1	2	6		2	2	3	5	3	3	1	1	44	14%
Wednesday	1		1			1		2		2		2	2	5		3	3	3		2	2		3	1	33	10%
Thursday	1	2	1		3	1		2	3	1	4	6	2	5	2	1	3		2	2	1	4	2	2	50	16%
Friday	1	2			2	2			2	1	3	2	1	3	6	2	2	2	4	2	2	2	2	4	47	15%
Saturday	3		2	1	2	2		2	3	1	1	4	0	2	3	2	2	6	4	2	1	3	3	4	53	17%
Hour Total	6	6	8	4	8	8	0	11	15	18	13	22	7	21	20	11	20	17	20	19	11	17	13	13	308	
	1%	1%	2%	1%	2%	2%	0%	3%	4%	5%	4%	7%	2%	6%	6%	3%	6%	5%	6%	6%	3%	5%	4%	4%		

Total calls during CSD Work Hours	104	33%
Total calls during Off time and weekends	204	66%
After Hours calls 22:00 to 06:00	66	21%
Total Weekend Calls	91	29%
Total Calls Monday thru Friday	217	70%

8am to 8pm 55 17%



	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	2	0	0	2	2	0	0	0	2	0	0	0	0	0	0	0	2	1	1	1	0	0	0	0	9	4	
Veg. Fires	0	1	0	0	0	0	0	0	0	1	1	3	2	0	0	1	1	0	0	1	0	0	0	0	0	4	7
Vehicle Fires	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
Misc. Fires	0	0	0	0	0	0	0	2	0	0	1	0	1	0	0	0	1	0	0	0	2	0	0	0	0	5	2
Illegal Burning	3	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	6	0
Vehicle Accidents	1	1	1	0	2	2	0	0	1	0	2	3	2	2	3	1	0	2	1	1	0	1	0	0	0	13	13
False Alarms	2	0	0	0	2	0	0	0	1	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	6	1
Hazardous Condition	3	0	0	0	3	0	0	0	0	0	0	0	1	0	0	0	1	0	3	0	1	0	0	0	0	12	0
Hazardous Materials	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Standby	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	0
Pub.Svc.Asst.	2	0	3	0	0	0	1	0	1	0	1	0	0	0	1	0	1	0	1	1	0	0	0	0	0	11	1
Medical Aids	12	3	11	5	18	1	16	2	17	4	8	9	17	6	19	5	23	2	18	4	7	3	0	0	166	44	
Call TOTALS	25	5	16	7	28	3	17	4	22	6	13	16	23	8	25	8	30	5	25	8	10	4	0	0	234	74	
	30		23		31		21		28		29		31		33		35		33		14		0		308		
<i>CPR</i>	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Mutual Aid SLO/Mon.	3	0	7	0	2	0	1	1	6	0	15	0	8	0	8	0	5	0	8	0	4	0	0	0	0	68	0
Camp Bob Asst.	1		1		0		0		1		14		1		0		1		0		0		0		0	19	
Average Calls Per	<i>Month</i>		27.0	<i>Day</i>		0.9	<i>SLO Co. MA</i>					67		<i>Montrey Co. MA</i>					1		<i>CPR TOTAL</i>					1	

San Miguel Fire Department

San Miguel, CA

This report was generated on 12/7/2021 7:52:36 AM



Daily Log Items per Personnel for Activity Code for Personnel

Activity Codes: All Activity Codes | Personnel: Young, Scott P | Start Time: 00:00 | End Time: 23:00 | Start Date: 11/01/2021 | End Date: 11/30/2021

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
Young, Scott P					
11/01/2021 08:30:00	11/02/2021 08:30:00	DAYBOOK	SMF 1		24.00
11/02/2021 08:30:00	11/02/2021 22:30:00	DAYBOOK	SMF 1		14.00
11/02/2021 18:00:00	11/02/2021 22:00:00	DAYBOOK		Firefighter Training: Tools and Equipment Lead Instructor: Roberson, Robert E	4.00
11/03/2021 08:30:00	11/03/2021 17:00:00	DAYBOOK	SMF 1		8.50
11/03/2021 09:00:00	11/03/2021 09:00:00	DAYBOOK	SMF 1	Base station radio repairs	0.00
11/04/2021 08:30:00	11/04/2021 17:00:00	DAYBOOK	SMF 1		8.50
11/07/2021 08:30:00	11/12/2021 22:00:00	DAYBOOK	8601	Investigator 1A	133.50
11/08/2021 08:00:00	11/08/2021 17:00:00	DAYBOOK	8601	Investigator 1A	9.00
11/09/2021 08:00:00	11/09/2021 17:00:00	DAYBOOK	8601	Investigator 1A	9.00
11/10/2021 08:00:00	11/10/2021 17:00:00	DAYBOOK	8601	Investigator 1A	9.00
11/11/2021 08:30:00	11/11/2021 17:00:00	DAYBOOK	8601	Investigator 1A	8.50
11/12/2021 08:00:00	11/12/2021 17:00:00	DAYBOOK	8601	Investigator 1A	9.00
11/13/2021 16:00:00	11/14/2021 08:30:00	DAYBOOK	8601		16.50
11/14/2021 08:30:00	11/14/2021 08:30:00	DAYBOOK	SMF 1		0.00
11/15/2021 08:30:00	11/16/2021 08:30:00	DAYBOOK	SMF 1		24.00
11/15/2021 14:00:00	11/15/2021 15:00:00	DAYBOOK	U8630	U8630 Smogged	1.00
11/16/2021 08:30:00	11/17/2021 08:30:00	DAYBOOK	SMF 1		24.00
11/16/2021 18:00:00	11/16/2021 22:00:00	DAYBOOK		Firefighter Training: Dawning and Doffing Lead Instructor: Young, Scott P	4.00
11/18/2021 08:30:00	11/18/2021 22:30:00	DAYBOOK	SMF 1		14.00
11/21/2021 08:30:00	11/22/2021 08:30:00	DAYBOOK	8601		24.00
11/22/2021 08:30:00	11/23/2021 08:30:00	DAYBOOK	SMF 1		24.00
11/23/2021 08:30:00	11/23/2021 18:30:00	DAYBOOK	SMF 1		10.00
11/23/2021 10:00:00	11/29/2021 14:30:00	DAYBOOK	SMF 1	Rick Smith BK radio update	148.50
11/24/2021 08:30:00	11/24/2021 17:00:00	DAYBOOK	SMF 1		8.50
11/25/2021 08:30:00	11/25/2021 17:00:00	DAYBOOK	8601		8.50
11/28/2021 08:30:00	11/29/2021 08:30:00	DAYBOOK	8601		24.00
11/29/2021 08:30:00	11/30/2021 08:30:00	DAYBOOK	SMF 1		24.00
11/30/2021 08:30:00	11/30/2021 19:30:00	DAYBOOK	SMF 1		11.00
11/30/2021 18:00:00	11/30/2021 22:00:00	DAYBOOK	SMF 1	Christmas decorating of the Station	4.00
Total Hours for: Young, Scott P					607.00

Total of all Personnel Hours 607.00

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





BOARD OF DIRECTORS

Raynette Gregory, President Anthony Kalvans, Vice-President
 Ward Roney, Director Hector Palafox, Director Ashley Sangster, Director

REGULAR MEETING MINUTES

**6:00 P.M. Closed Session 7:00 P.M. Opened Session
 SMCSO Boardroom 10-28-2021**

I.	Call to Order:	6:02 PM	Video did not record
II.	Pledge of Allegiance:	Kalvans	
III.	Roll Call:	Sangster, Gregory, Roney, Palafox, Kalvans 6:09	ABSENT: None

IV. Approval of Regular Meeting Agenda:
 Motion by: Director Gregory to approve regular meeting Agenda & move Pledge of Allegiance to Open Session
 Second by: Director Sangster
 Motion: Voice Vote

Board Members	Ayes	Noes	Abstain	Recuse	Absent
R. Gregory	X				
A. Kalvans					X
H. Palafox	X				
A. Sangster	X				
W. Roney	X				

AK arrived at 6:09 PM

Public Comment for items on closed session agenda
 NONE

V. ADJOURN TO CLOSED SESSION: 6:02 PM
A. CLOSED SESSION AGENDA:
 1. **CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION**
 Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9:
 Confidential Complainant

VI. Call to Order for Regular Board Meeting/Report out of Closed Session Approximately 7:00 PM
Time: 7:02 PM
 1. Report out of closed session by District General Counsel (WhiteBrenner, LLP)
 Direction Given to Staff

VII. Public Comment and Communications for items not on the Agenda: Video part Time:
 Public comment made by Owen Davis (San Miguel District Resident) to President Gregory and Counsel. Counsel advised this is time to give comment not ask questions.
 Counsel addressed the Board to respond after all Public Comments made.
 Board Response by Director Roney addressing Mr. Davis noting that his public requests for information have costed the District \$3,702.50, all of this information requested is already available in public domain, this is a misuse of funds.
 Board Response by Director Sangster, he did not receive a copy of Mr. Davis' letter.

VIII.	Special Presentations/Public Hearings/Other:	Video part Time:
1	<p>Renewable Energy Assessment for Machado WWTF by REAP and Forefront Power Kevin Flanigan from Spurr and Brian Taylor from Forefront Power gave a presentation for the Wastewater Treatment Plant facility upgrade project.</p> <p>President Gregory asked question if "usage rate" includes wells- Mr. Dodds responded can not combine meter.</p> <p>Director Sangster asked what happens at conclusion of 20 year term, price per month, cost analysis, bigger picture. Discussion Ensued.</p> <p>President Gregory asked about other projects Forefront Power has done in this County- was informed of many. Director Roney asked about flexibility- was informed of potential risks.</p> <p>Director Sangster asked about any wind projects- was informed they have not worked on that many wind projects.</p> <p>Director Roney asked about geothermal projects- was informed Spurr has done work on geothermal, not like solar. Director of Utilities made comment that he had asked companies about wind generation & solar 2 years ago, return on wind generation was minimal, available site wasn't conducive, geothermal would rely on technology & equipment.</p> <p>Director Kalvans asked question about the price for company being set and locked in contract.</p> <p>Public Comment: Public Comment by Kiba Baird regarding location of site- was informed of site location. Director of Utilities made comment that if Board has any interest, then further information will be brought back in December.</p> <p>Board Comment:</p> <p>Director Sangster asked if a cost analysis has been made yet- was informed analysis can be made if Board requests.</p> <p>President Gregory asks if there is interest in other board members- Directors Roney and Kalvans had interest <i>Consensus to bring back in December.</i></p>	

IX.	Staff & Committee Reports – Receive & File:	
	Non-District Reports:	
1	San Luis Obispo County: No Report	Video part Time:
2	Camp Roberts—Army National Guard	Video part Time:
	<p>Kiba Baird- Public information officer for Camp Roberts, presented information about the status of Camp Roberts.</p> <p>Board Comment by Director Roney about upcoming training. Discussion ensued.</p> <p>President Gregory asked question about the information gathering.</p>	
3	Community Service Organizations: San Miguel Firefighter Association	Video part Time:
	<p>Michelle Hido, SMFA Secretary/Treasurer asked that three sentences from the previous board meeting statement regarding the Fire Association be removed. Unlike the statement made- the Fire Association did not solicit money during Christmas Toy Drive prior to Mrs. Sangster's involvement, and prefers toy donations only. The SMFA always thanks their participants and those who donate their time and efforts.</p> <p>Scott Young, SMFA President made statement that the Adopt-a-Flag program in the park has been completed, Christmas Parade will happen December 18th, as well as discussed other upcoming holiday events.</p> <p>Board Comment by President Gregory regarding entries in the San Miguel Christmas Parade. Discussion ensued.</p>	

Public Comment:

Public Comment made by Owen Davis to Michelle Hido about Fire Association donation.

District Staff & Committee Reports:

- 4 Interim General Manager : Video part Time:
 Interim General Manager Rob Roberson gave verbal report- Covid cases and statistics in San Luis Obispo County, VOIP phone system is up and running, IVR payments have been made through phone system, complete migration of District server to Black Mountain Software cloud. Utilities will be assessing penalties and shut-offs again starting Nov. 14, working on making payment arrangement for customers and rent relief options. Audit is on schedule, quality review may be in December, financials are up to date. District staff is looking into getting cost estimate for Strategic Planning Consultant. Fire Department started recruitment to get more volunteers, currently have 4 firefighters scheduled to go to San Luis Obispo Fire academy.

Board Comment:

Director Sangster asked question about information on Covid relief for past due accounts. Discussion ensued.

Public Comment:

Public comment made by Owen Davis (San Miguel District Resident) to General Manager. Counsel advised Mr. Davis that his comment was not relevant to the agenda item and was further advised on Meeting Rules & Process.

- 5 District General Counsel: Nothing to report from WhiteBrenner Video part Time:
- 6 District Engineer : No Report. Video part Time:
- 7 Director of Utilities: Video part Time:

Report is as submitted with additional statement made about looking into street lamp ownership in Mission Gardens area and working together with the County on SB1383 who is submitting waiver to remove us from SB1383 and should hear shortly if it is approved. There was 1.6" of rain recorded at the Wastewater treatment plant and was on District website.

Board Comment:

Director Kalvans thanking Director of Utilities for work on SB1383
President Gregory asked about the street lamps in Mission Gardens.
Discussion ensued.

- 8 Fire Chief: Video part time:
 Chief Roberson Report is as submitted with additional statement made that recruitment has been started for volunteers going to county academy in January or February.

Board Comment: None

Public Comments for all reports: None

X. **Consent Calendar:** Video part Time:

- 1. **Review and Approve Board Meeting Minutes**
 - A. 8-19-2021 Special Board Meeting Amended- draft
 - B. 8-26-2021 Regular Board Meeting-draft
 - C. 9-23-2021 Regular Board Meeting-draft
 - D. 10-14-2021 Special Board Meeting-draft

Motion by: Director Gregory
Second by: Director Roney
Motion: To table item, bring back with changes at next Board Meeting
 Approved by voice vote.

3/1/1

XI. **Board Action Items:** Video part Time:

1. **Review, Discuss and Receive the Enumeration of Financial Report for September 2021**

- A. Claims Detail Report
- B. Statement of Revenue Budget vs Actuals
- C. Revenue Budget vs Actual Summary
- D. Statement of Expenditures Budget vs Actual
- E. Cash Report

Report is as submitted with note a tally is being kept on projects for status and costs, and more detail on legal expenses.

Board Comment:
 Director Sangster asked for clarification on EQ-wine covers.
 Director of Utilities clarified EQ-wine Covers is a company that provides metal covers for generators.
 President Gregory asked question about the grant for the generators and noted the project list is very helpful.

Discussion ensued.

Public Comments: None

Discussion Item Only

2. **Review and Approve Resolution No. 2021-31 Amending Chapter 7: District Officials – Interaction with Staff and Officials with grammar changes of the Board Members’ Handbook. (Dervin)** Video part Time:

Recommendation: Approve **Resolution No. 2021-31** Amending Chapter 7: District Officials – Interaction with Staff and Officials of the San Miguel Community Services District Board Members’ Handbook.

Counsel Doug White submitted report as written with note that other changes were of grammatical nature.

Board Comment:
 President Gregory made comment for clarification on Board members speaking with legal counsel.
 Discussion ensued.
 Director Kalvans asked question about process of the recommendation.

Public Comments: None

Motion by: Director Kalvans

Second by: Director Gregory

Motion: To approve Resolution 2021-31 amending Chapter 7 and with grammar changes of the Board Members' Handbook.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
W. Roney	X				
A. Kalvans	X				
A. Sangster		X			
H. Palafox	X				
R. Gregory	X				

4/1/0

Video part Time:

3. Consider a request by CSDA requesting a vote from San Miguel C.S.D for the IWMA alternate representative from the twelve Community Service Districts which have solid waste powers.

Recommendation: Board of Directors vote on one (1) of the two (2) candidates to serve as an alternate. Item presented by Board Clerk Tamara Parent as submitted.

Board Comment:

Director Kalvans stated that picking an alternate is important and feels confident in Mr. Burgess. President Gregory stated that Mr. Burgess seems more qualified but is not as up on current IWMA. Director Kalvans updated the Board members on IWMA. Director Sangster asked question about the candidates. Director Palafox made statement in favor of Burgess because of his care for the community.

Public Comments: None

Motion by: Director Gregory

Second by: Director Kalvans

Motion: To nominate Daniel Burgess as an alternate representative.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
A. Sangster	X				
H. Palafox	X				
A. Kalvans	X				
W. Roney	X				
R. Gregory	X				

5/0/0

Video part Time:

4. Discuss and authorize the Director of Utilities release a RFP for a Managed Service Provider (MSP) for IT Services. (Dodds)

Recommendation: Authorize Director of Utilities release a RFP for MSP/ IT Services. Item Presented by Director of Utilities Kelly Dodds report as submitted.

Board Comment:

Director Sangster asked about other companies that RFP will be sent to and if Local IT Experts were contacted.

Director of Utilities responded other companies were sent RFP and Local IT is aware of the RFP.

Public Comments: None

Motion by: Director Gregory

Second by: Director Sangster

Motion: To authorize Director of Utilities release of RFP for IT services.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
W. Roney	X				
A. Sangster	X				
H. Palafox	X				
A. Kalvans	X				
R. Gregory	X				

5/0/0

Video part Time:

- 5. **Review and approve Resolution 2021-26 authorizing a contract with Water Systems Consulting (WSC) to act as District Engineer for the San Miguel Community Service District at rates outlined in the contract. (Dodds)**

Recommendation: Approve Resolution 2021-26, authorizing the Director of Utilities to Contract with WSC to serve as District Engineer, providing engineering, hydrology and project management services.

Item Presented by Director of Utilities Kelly Dodds report as submitted.

Board Comment:

Director Sangster asked questions about updated rate sheet and about flat rate for GSI. Discussion ensued.

Director Kalvans made comment about like for WSC. More discussion ensued.

Director Sangster asked if there will be delays on project because of various locations of staff.

President Gregory made statement about the grant funding. More discussion ensued.

President Kalvans asked Counsel to review RFP pg. 266, 267. Counsel Doug White reviewed and commented

Public Comments: None

Motion by: Director Sangster

Second by: Director Gregory

Motion: To approve WSC as District Engineer.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
H. Palafox	X				
A. Kalvans	X				
A. Sangster	X				
W. Roney	X				
R. Gregory	X				

5/0/0

Video part Time:

- 6. **Review and approve Resolution 2021-32 authorizing the Director of Utilities to contract with Fluid Resource Management (FRM) for replacement of Dissolved Oxygen (DO) sensors and monitors at the Machado WWTF in an amount not to exceed \$16,971.60 and authorize a budget adjustment to Wastewater Capital outlay (40-500) from Wastewater Capital reserve. (Dodds)**

Recommendation: Approve resolution 2021-32, authorizing the Director of Utilities to Contract with FRM to provide equipment and installation of replacement DO meters at the Machado WWTF.

Item Presented by Director of Utilities Kelly Dodds as submitted about ponds 1 and 2 minimum requirements.

Board Comment:

Director Palafox asked if these will be in the new treatment plant- Director of Utilities responded.

President Gregory asked for explanation of budget adjustment.

Director of Utilities explained and Discussion ensued.

Director Sangster asked about the payment.

President Gregory asked about the aeration of the plant. Director of Utilities responded and discussion ensued.

Public Comment: None

Motion by: Director Kalvans

Second by: Director Roney

Motion: To approve Resolution 2021-32 authorizing contract with FRM

Board Members	Ayes	Noes	Abstain	Recuse	Absent
A. Kalvans	X				
H. Palafox	X				
W. Roney	X				
A. Sangster	X				
R. Gregory	X				

5/0/0

Video part Time:

- 7. **Discussion and Consideration by the Board of Directors of the San Miguel Community Services District to Issue a Notice of Contract Award to Ellison Environmental, Inc. dba Fluid Resource Management (Contractor) in an amount of \$6,894,512.30 to fabricate and install a Pre Engineered Package Membrane Bioreactor Municipal Wastewater Treatment System as part of the Machado Wastewater Treatment Facility Upgrade & Expansion Project per the Request for Proposals for the San Miguel Community Services District Wastewater Treatment Facility Upgrade & Expansion Pre-Engineered Package Membrane Bioreactor Municipal Wastewater Treatment System, which was prepared by Monsoon Consultants, dated April 22, 2021 and authorizing the interim general manager to execute the construction contract documents subject to the submittal of approved executed agreement, bonds, insurance certificates and other required contract forms & documentation by the contractor. Resolution 2021-33**

Recommendation: Approve resolution 2021-32, authorizing the Director of Utilities to Contract with FRM to provide equipment and installation of replacement DO meters at the Machado WWTF.

Item Presented by Director of Utilities Kelly Dodds as submitted.

Board Comment:

Director Sangster asked questions about the proposal, cost of production, resources, training, and spare parts package. Director of Utilities responded with breakdown of contract with Ellison Environmental/Cloacina. Discussion ensued.

Director Roney asked question about this item being the heart & soul of the treatment plant- it is 80% President Gregory asked if there is funding for this.

Director of Utilities responded breaking down where the funding is and more discussion ensued.

Director Sangster asked if the \$41,258 for engineering in next item is in addition to or included in this amount.

Public Comment: None

Motion by: Director Palafox

Second by: Director Kalvans

Motion: To approve as stated in the agenda.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
W. Roney	X				
A. Kalvans	X				
A. Sangster	X				
H. Palafox	X				
R. Gregory	X				

5/0/0

Video part Time:

- 8. **Discussion and Consideration by the Board of Directors of the San Miguel Community Services District to Approve Change Order No.1 to the Base Contract with Ellison Environmental, Inc. dba Fluid Resource Management (Contractor) in an amount of \$1,375,279.82 for additional work items for the Pre-Engineered Package Membrane Bioreactor Municipal Wastewater Treatment System as part of the Machado Wastewater Treatment Facility Upgrade & Expansion Project and authorizing the interim general manager to execute the Change Order No.1 Resolution 2021-34**

Recommendation: Approve Change Order No. 1 with Ellison Environmental, Inc. dba Fluid Resource Management in an amount of \$1,375,279.82 for additional work items for the Pre-Engineered Package Membrane Bioreactor Municipal Wastewater Treatment System.

Item Presented by Director of Utilities Kelly Dodds as submitted with note that last item was for the RFP and this item is for future tanks, the headworks panel, and the change to flight submersible pumps upgrade.

Board Comment:

Director Sangster asked if there is a catwalk.
 Director of Utilities said the change order will act as a cat walk and double as cover for the chemicals.

Public Comment: None

Motion by: Director Kalvans

Second by: Director Palafox

Motion: To approve Change Order No.1 as stated in the agenda.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
W. Roney	X				
A. Sangster	X				
A. Kalvans	X				
H. Palafox	X				
R. Gregory	X				

5/0/0

Video part Time:

9. **Discussion and Consideration by the Board of Directors of the San Miguel Community Services District to Issue a Purchase Order to Duperon Corporation (Equipment Supplier) in the amount of \$250,231 to provide headworks equipment, including a mechanically cleaned influent bar screen, washer compactor, and screw conveyor system and provide equipment test & adjust and start up support services, and provide operator training, as part of the Machado Wastewater Treatment Facility Upgrade & Expansion Project per the Request for Bids for the San Miguel Community Services District Wastewater Treatment Facility Upgrade & Expansion Headworks Screening & Grit Removal Equipment, which was prepared by Monsoon Consultants, dated August 26, 2021 and authorizing the interim general manager to issue a Purchase Order to acquire the equipment. Resolution 2021-35**

Recommendation: Issue a Purchase Order to the Duperon Corporation in the amount of \$250,231 to provide headworks equipment, including mechanically cleaned influent bar screen, washer compactor, and screw conveyor systems and provide equipment test & adjust and start-up support services, and provide operator training, as part of the Machado Wastewater Treatment Facility Upgrade & Expansion

Item Presented by Director of Utilities Kelly Dodds as submitted with note this is sole response for the bar screen and washer compactor put in by Duperon Corporation who provided proposals for 3 different scenarios.

Board Comment:

Director Sangster asked if the total cost includes the cost for engineering. Director of Utilities responded yes.

Public Comment: None

Motion by: Director Roney

Second by: Director Gregory

Motion: To approve Resolution 2021- 35 as stated in agenda.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
H. Palafox	X				
W. Roney	X				
A. Kalvans	X				
A. Sangster	X				
R. Gregory	X				

5/0/0

Video part Time:

10. **Discussion on status of Machado Wastewater Treatment Facility expansion and aeration upgrade project (Dodds)**

Director of Utilities read September staff report as submitted.

Board Comment:

Director Sangster asked if there has been any feedback on the construction.

Director Kalvans asked about breaking ground expectations. Director of Utilities responded hopefully March 2022.

President Gregory asked about the upcoming housing project dates and conditions. Discussion ensued.

Video part Time:

11. Discuss and authorize the Assistant Fire Chief to release an RFP for the Fire Department Temporary Housing unit. (Young)

Recommendation: Discuss the status and next steps of the Machado Wastewater Treatment Facility expansion and aeration upgrade projects.

Item Presented by Assistant Fire Chief Scott Young as submitted regarding an RFP to furnish and install the temporary housing unit with required features.

Board Comment:

Director Sangster asked if any sourcing was done for manufactures or distributors. Assistant Fire Chief responded yes.

Director Kalvans asked about the removal of the eucalyptus trees. Assistant Fire Chief responded the need for an arborist.

President Gregory asked about the custom build and upgrade, appliances, and the time line. Discussion ensued.

Director Roney asked about the projected life expectancy of the building.

Assistant Fire Chief responded about 30 years, hoping to be in and out within 5-6 years.

Fire Chief/General Manager Rob Roberson said the Sheriff office is very motivated to be apart of the project.

Public Comment:

Ed Engler (San Miguel District resident) had comments about the bathroom accommodations.

Motion by: Director Sangster

Second by: Director Kalvans

Motion: To release RFP as stated in agenda.

Board Members	Ayes	Noes	Abstain	Recuse	Absent
A. Kalvans	X				
W. Roney	X				
H. Palafox	X				
A. Sangster	X				
R. Gregory	X				

5/0/0

XII. BOARD COMMENT:

Video part Time:

Director Kalvans made observation about county going through redistricting process, wants looked into.

XIII. ADJOURNMENT TO NEXT REGULAR MEETING

10:10:00 PM

RESOLUTION NO. 2021-41

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING THE ASSIGNMENT OF BANKING POWERS FOR CURRENT BOARD MEMBERS, RAYNETTE GREGORY, ANTHONY KALVANS, HECTOR PALAFOX, AND WARD RONEY FOR DISTRICT BANK ACCOUNTS AND REMOVING FORMER BOARD MEMBER ASHLEY SANGSTER.

WHEREAS, the San Miguel Community Services District (“SMCSD”) has bank accounts at Pacific Premier Bank (“PPB”) and Pacific Western Bank (“PWB”) to pay expenses; and

WHEREAS, SMCSD has previously provided PPB & PWB with an approved resolution stating which SMCSD Board of Directors (“Board”) and staff have been assigned banking powers on behalf of SMCSD; and

WHEREAS, the Board desires to grant all current board members, Anthony Kalvans, Hector Palafox, Raynette Gregory, and Ward Roney banking power authority with PPB and PWB, which are necessary for the operation of SMCSD; and

WHEREAS, the Board of Directors desires to remove assignment of banking powers from former board member, Ashley Sangster; and

NOW THEREFORE, BE IT RESOLVED, by the Board of SMCSD that board members, Anthony Kalvans, Hector Palafox, Raynette Gregory, and Ward Roney, are hereby granted the following banking powers and authority necessary for the operation of SMCSD:

1. To open any deposit or share account(s) in the name of SMCSD, with prior Board approval; and
2. To endorse checks and orders for the payment of money;
3. Withdraw or transfer funds on deposit with PPB and PWB, with prior Board approval.

PASSED AND ADOPTED by the Board of Directors on a motion of Director _____ seconded by Director _____ by the following voice vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing Resolution is hereby passed and adopted this 16th day of December 2021.

TBD,
President Board of Directors

ATTEST:

APPROVED AS TO FORM:

Rob Roberson, Interim General Manager

Doug White, District General Counsel

Tamara Parent, Board Clerk





San Miguel Community Services District Board of Directors

Staff Report

December 16th 2021

AGENDA ITEM: XI-1

SUBJECT: Review and approve **Resolution No. 2021-42** accepting and approving the Independent Auditor's Report and Financial Statements for FY 2020-21 and authorizing the filing of this audit with the State of California and County of San Luis Obispo County Clerk's office.

RECOMMENDATION:

Approve **Resolution No. 2021-42** accepting and approving the Independent Auditor's Report and Financial Statements for FY 2020-21 and authorizing the filing of this audit with the State of California and County of San Luis Obispo County Clerk's office.

BACKGROUND:

Moss Levy was hired, through an RFP, to complete the FY2020-21 audit, as the District's Independent Auditor to prepare the annual audit report and financial statements.

FISCAL IMPACT:

As Moss Levy is currently under contract to perform audit services for the FY 2018-19 (Completed), FY 2019-20 (Completed), and FY2020-21 (Present) audits, there is no additional cost associated with approving this audit over the contracted amount.

RECOMMENDATION:

The Board should approve Resolution 2021-42 that accepting and approving the FY 2020-21 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:

1. FY 2020-21 Independent Auditor's Report of District Financial Statements
2. Resolution 2021-42

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

SAK INGBUL COUNTY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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FINANCIAL SECTION

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited 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, 2021, 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of San Miguel Community Services District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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 changes in OPEB liability and related ratios on page 35, the schedule of OPEB contributions on page 36, the schedule of proportionate share of net pension liability on page 37, and the schedule of pension contributions on page 38 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 17, 2021, on our consideration of the San Miguel Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Renz & Haugheim LLP

Santa Maria, California
November 17, 2021

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SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 1,684,205	\$ 3,025,142	\$ 4,709,347
Accounts receivable, net	4,405	189,874	194,279
Capital assets:			
Non Depreciable:			
Land	76,926	301,889	378,815
Construction in progress	4,378	426,458	430,836
Depreciable:			
Buildings, structures, and improvements	499,610	8,822,294	9,321,904
Equipment	1,741,789	724,713	2,466,502
Accumulated depreciation	(1,529,230)	(4,010,947)	(5,540,177)
Total assets	<u>2,482,083</u>	<u>9,479,423</u>	<u>11,961,506</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	24,986	99,944	124,930
Deferred OPEB	7,388	32,462	39,850
Total deferred outflows of resources	<u>32,374</u>	<u>132,406</u>	<u>164,780</u>
LIABILITIES			
Accounts payable	20,687	104,048	124,735
Accrued liabilities	3,678	6,212	9,890
Accrued interest payable	12,443	20,778	33,221
Deposits	1,000	17,435	18,435
Noncurrent liabilities:			
Due within one year	36,746	70,374	107,120
Due in more than one year	458,405	1,560,793	2,019,198
Total liabilities	<u>532,959</u>	<u>1,779,640</u>	<u>2,312,599</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	629	2,516	3,145
Deferred OPEB	6,475	25,900	32,375
Total deferred inflows of resources	<u>7,104</u>	<u>28,416</u>	<u>35,520</u>
NET POSITION			
Net investment in capital assets	396,403	5,015,573	5,411,976
Restricted for:			
Fire and emergency services	1,002,051		1,002,051
Street lighting	661,194		661,194
Capital expansion		1,409,982	1,409,982
Capital project		201,234	201,234
Debt service		77,412	77,412
Unrestricted	(85,254)	1,099,572	1,014,318
Total net position	<u>\$ 1,974,394</u>	<u>\$ 7,803,773</u>	<u>\$ 9,778,167</u>

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2021

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Public safety	\$ 522,526	\$ 19,451	\$ 203,415
Street lighting	53,448		
Depreciation (unallocated)	<u>95,154</u>		
Total governmental activities	<u>671,128</u>	<u>19,451</u>	<u>203,415</u>
Business-type activities:			
Water	973,966	963,413	
Wastewater treatment project	<u>663,420</u>	<u>1,126,866</u>	
Total business-type activities	<u>1,637,386</u>	<u>2,090,279</u>	
Total governmental	<u>\$ 2,308,514</u>	<u>\$ 2,109,730</u>	<u>\$ 203,415</u>

General Revenues:

Taxes:

Property

Investment income

Other general revenues

Total general revenues

Change in net position

Net position - beginning of fiscal year

Prior period adjustment

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 (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (299,660)	\$ -	\$ (299,660)
	(53,448)		(53,448)
	(95,154)		(95,154)
	(448,262)		(448,262)
727,240		716,687	716,687
662,701		1,126,147	1,126,147
1,389,941		1,842,834	1,842,834
\$ 1,389,941	(448,262)	1,842,834	1,394,572
	561,972	114,465	676,437
	2,763	2,388	5,151
	38,407	41,011	79,418
	603,142	157,864	761,006
	154,880	2,000,698	2,155,578
	1,948,590	5,673,999	7,622,589
	(129,076)	129,076	
	1,819,514	5,803,075	7,622,589
	\$ 1,974,394	\$ 7,803,773	\$ 9,778,167

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2021

	<u>Fire Fund</u>	<u>Street Lighting Fund</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 1,023,553	\$ 660,652	\$ 1,684,205
Accounts receivable	1,446	1,446	2,892
Interest receivable	757	756	1,513
Total assets	<u>\$ 1,025,756</u>	<u>\$ 662,854</u>	<u>\$ 1,688,610</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,198	\$ 1,489	\$ 20,687
Accrued liabilities	3,507	171	3,678
Deposits	1,000		1,000
Total liabilities	<u>23,705</u>	<u>1,660</u>	<u>25,365</u>
Fund Balances:			
Restricted:			
Fire and emergency services	1,002,051		1,002,051
Street lighting		661,194	661,194
Total fund balances	<u>1,002,051</u>	<u>661,194</u>	<u>1,663,245</u>
Total liabilities and fund balances	<u>\$ 1,025,756</u>	<u>\$ 662,854</u>	<u>\$ 1,688,610</u>

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
 June 30, 2021

Total fund balances - governmental funds \$ 1,663,245

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

Capital assets at historical cost	\$	2,322,703
Accumulated depreciation		<u>(1,529,230)</u>

Net 793,473

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

Compensated absences payable	\$	7,861
Capital lease		397,070
Other post employment benefits obligation		45,916
Net pension liability		<u>44,304</u>

Total (495,151)

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

(12,443)

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

Deferred inflows of resources relating to pensions	\$	(629)
Deferred inflows of resources relating to OPEB		(6,475)
Deferred outflows of resources relating to pensions		24,986
Deferred outflows of resources relating to OPEB		<u>7,388</u>

25,270

Total net position - governmental activities

\$ 1,974,394

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2021

	Fire Fund	Street Lighting Fund	Totals
Revenues:			
Property taxes	\$ 431,847	\$ 130,125	\$ 561,972
Service charges and fees	19,451		19,451
Mutual aid	203,415		203,415
Investment income	958	1,805	2,763
Miscellaneous income	26,648	11,759	38,407
	<u>682,319</u>	<u>143,689</u>	<u>826,008</u>
Total revenues			826,008
Expenditures:			
Salaries and wages	301,585	11,762	313,347
Payroll taxes and benefits	27,668	3,392	31,060
Workers compensation	10,044	590	10,634
Maintenance and repairs	39,098	7,243	46,341
Miscellaneous	25,617	1,025	26,642
Office supplies and expense	1,996	271	2,267
Supplies	29,520	1,413	30,933
Professional services	40,159	4,172	44,331
Dues, permits, and fees	8,461	145	8,606
Communications	13,379	297	13,676
Employee travel and training	1,526	24	1,550
Utilities	2,858	21,381	24,239
Capital outlay	426,608	8,999	435,607
	<u>928,519</u>	<u>60,714</u>	<u>989,233</u>
Total expenditures			989,233
Excess of revenues over (under) expenditures	<u>(246,200)</u>	<u>82,975</u>	<u>(163,225)</u>
Other financing sources:			
Proceeds from capital lease	<u>397,070</u>		<u>397,070</u>
Change in fund balances	150,870	82,975	233,845
Fund balances - July 1, 2020	<u>851,181</u>	<u>578,219</u>	<u>1,429,400</u>
Fund balances - June 30, 2021	<u>\$ 1,002,051</u>	<u>\$ 661,194</u>	<u>\$ 1,663,245</u>

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

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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, 2021

Total net change in fund balances - governmental funds	\$ 233,845
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 \$435,607 is greater than depreciation expense \$(95,154) in the period.	340,453
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 \$1,376.	(1,376)
In governmental funds, proceeds from capital lease are recognized as other financing sources. In the government-wide statements, proceeds from capital lease are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from capital lease was:	(397,070)
In governmental funds, interest in long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(12,443)
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, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(8,576)
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>47</u>
Changes in net position - governmental activities	<u>\$ 154,880</u>

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT PROPRIETARY FUNDS STATEMENT OF NET POSITION June 30, 2021

	Wastewater Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 2,297,019	\$ 728,123	\$ 3,025,142
Accounts receivable, net	103,301	86,573	189,874
Due from other funds	44,669		44,669
Total current assets	<u>2,444,989</u>	<u>814,696</u>	<u>3,259,685</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	1,717,616	4,546,791	6,264,407
Total noncurrent assets	<u>1,717,616</u>	<u>4,546,791</u>	<u>6,264,407</u>
Total assets	<u>4,162,605</u>	<u>5,361,487</u>	<u>9,524,092</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	49,972	49,972	99,944
Deferred OPEB	16,231	16,231	32,462
Total deferred outflows of resources	<u>66,203</u>	<u>66,203</u>	<u>132,406</u>
LIABILITIES			
Current liabilities:			
Accounts payable	44,747	59,301	104,048
Accrued liabilities	2,882	3,330	6,212
Accrued interest payable		20,778	20,778
Deposits payable	7,960	9,475	17,435
Due to other funds		44,669	44,669
Compensated absences - current portion	2,273	4,117	6,390
Note payable - current portion		43,867	43,867
Bond payable - current portion		20,117	20,117
Total current liabilities	<u>57,862</u>	<u>205,654</u>	<u>263,516</u>
Noncurrent liabilities:			
Compensated absences	6,816	8,233	15,049
Note payable		139,725	139,725
OPEB payable	91,839	91,839	183,678
Bond payable		1,045,125	1,045,125
Net pension liability	<u>88,608</u>	<u>88,608</u>	<u>177,216</u>
Total noncurrent liabilities	<u>187,263</u>	<u>1,373,530</u>	<u>1,560,793</u>
Total liabilities	<u>245,125</u>	<u>1,579,184</u>	<u>1,824,309</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	1,258	1,258	2,516
Deferred OPEB	12,950	12,950	25,900
Total deferred inflows of resources	<u>14,208</u>	<u>14,208</u>	<u>28,416</u>
NET POSITION			
Net investment in capital assets	1,717,616	3,297,957	5,015,573
Restricted for debt service		77,412	77,412
Restricted for capital project		201,234	201,234
Restricted for capital expansion	491,642	918,340	1,409,982
Unrestricted (deficit)	1,760,217	(660,645)	1,099,572
Total net position	<u>\$ 3,969,475</u>	<u>\$ 3,834,298</u>	<u>\$ 7,803,773</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, 2021

	Wastewater Fund	Water Fund	Totals
Operating Revenues:			
Utility	\$ 1,126,866	\$ 963,413	\$ 2,090,279
Total operating revenues	<u>1,126,866</u>	<u>963,413</u>	<u>2,090,279</u>
Operating Expenses:			
Salaries and wages	213,039	246,179	459,218
Payroll taxes and benefits	75,928	87,743	163,671
Contract labor	1,319	1,432	2,751
Workers compensation	8,812	6,744	15,556
Maintenance and repairs	56,676	90,398	147,074
Miscellaneous	13,407	21,498	34,905
Office supplies and expense	6,852	7,336	14,188
Supplies	15,550	32,119	47,669
Professional services	78,953	178,326	257,279
Dues, permits, and fees	30,242	8,314	38,556
Communications	5,767	4,029	9,796
Employee travel and training	24	481	505
Utilities	80,158	45,804	125,962
Bank fees	7	47	54
Depreciation	76,686	190,788	267,474
Total operating expenses	<u>663,420</u>	<u>921,238</u>	<u>1,584,658</u>
Operating profit (loss)	<u>463,446</u>	<u>42,175</u>	<u>505,621</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	65,474	48,991	114,465
Investment income	1,443	945	2,388
Other non-operating revenue	20,996	20,015	41,011
Interest expense		(52,728)	(52,728)
Total non-operating revenues (expenses)	<u>87,913</u>	<u>17,223</u>	<u>105,136</u>
Capital Contributions:			
Intergovernmental revenues	331,997	394,388	726,385
Connection fees	330,704	332,852	663,556
Total capital contributions	<u>662,701</u>	<u>727,240</u>	<u>1,389,941</u>
Change in net position	1,214,060	786,638	2,000,698
Net position - July 1, 2020	2,755,415	2,918,584	5,673,999
Prior period adjustment		129,076	129,076
Net position - July 1, 2020 restated	<u>2,755,415</u>	<u>3,047,660</u>	<u>5,803,075</u>
Net position - June 30, 2021	<u>\$ 3,969,475</u>	<u>\$ 3,834,298</u>	<u>\$ 7,803,773</u>

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

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2021

	Wastewater Fund	Water Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 1,104,495	\$ 957,081	\$ 2,061,576
Payments to suppliers	(334,526)	(451,627)	(786,153)
Payments to employees	(205,692)	(237,458)	(443,150)
Net cash provided by operating activities	<u>564,277</u>	<u>267,996</u>	<u>832,273</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(173,045)	(539,060)	(712,105)
Capital contributions	662,701	727,240	1,389,941
Principal paid on capital debt		(61,886)	(61,886)
Interest paid on capital debt		(53,392)	(53,392)
Net cash provided by capital and related financing activities	<u>489,656</u>	<u>72,902</u>	<u>562,558</u>
Cash Flows from Noncapital Financing Activities:			
Property taxes and assessments	65,474	48,991	114,465
Other revenue	20,996	20,015	41,011
Net cash provided by noncapital financing activities	<u>86,470</u>	<u>69,006</u>	<u>155,476</u>
Cash Flows From Investing Activities:			
Interest income	1,820	1,321	3,141
Net cash provided by investing activities	<u>1,820</u>	<u>1,321</u>	<u>3,141</u>
Net increase in cash and cash equivalents	1,142,223	411,225	1,553,448
Cash and cash equivalents - July 1, 2020	1,154,796	316,898	1,471,694
Cash and cash equivalents - June 30, 2021	<u>\$ 2,297,019</u>	<u>\$ 728,123</u>	<u>\$ 3,025,142</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 2,297,019</u>	<u>\$ 728,123</u>	<u>\$ 3,025,142</u>

(Continued)

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

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**SAN MIGUEL COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS (Continued)
 For the Fiscal Year Ended June 30, 2021**

	Wastewater Fund	Water Fund	Totals
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 463,446	\$ 42,175	\$ 505,621
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation expense	76,686	190,788	267,474
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(22,140)	(6,713)	(28,853)
Deferred outflows- pension	(3,240)	(3,240)	(6,480)
Deferred outflows- OPEB	(9,484)	(9,484)	(18,968)
Accounts payable	39,169	32,644	71,813
Accrued liabilities	(6,654)	(8,637)	(15,291)
Deposits	(231)	381	150
Compensated absences	(2,806)	551	(2,255)
OPEB payable	27,899	27,899	55,798
Net pension liability	6,560	6,560	13,120
Deferred inflows- pension	(3,414)	(3,414)	(6,828)
Deferred inflows- OPEB	(1,514)	(1,514)	(3,028)
Net cash provided by operating activities	<u>\$ 564,277</u>	<u>\$ 267,996</u>	<u>\$ 832,273</u>

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

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

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

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

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

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

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

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

F. Accounts and Interest Receivable

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

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

G. Prepaid Expenses

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.

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, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as 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 two items which qualify for reporting in this category, refer to Note 9 and Note 10 for a detailed listing of the deferred outflows of resources the District has recognized.

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

M. Interfund Transactions

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

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

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

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

Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provision of this statement except for paragraphs 6-9 are effective for fiscal years beginning after December 15, 2019. Paragraph 6-9 is effective for fiscal years beginning after June 15, 2021.

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.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Use of Estimates

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

S. Other Postemployment Benefits (OPEB)

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

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2021, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 1,655,190
Cash in money market account	2,816,693
Cash and investments with County of San Luis Obispo	77,412
Investments	160,052
Total	<u>\$ 4,709,347</u>

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

Cash and investments	\$ 4,709,347
Total	<u>\$ 4,709,347</u>

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

The District has the following recurring fair value measurements as of June 30, 2021:

		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)
<u>Investments by fair value level</u>				
Negotiable certificate of deposit	\$ 149,871	\$ 149,871	\$ -	\$ -
San Luis Obispo County Investment Pool	77,412		77,412	
Total investments measured at fair value	227,283	<u>\$ 149,871</u>	<u>\$ 77,412</u>	<u>\$ -</u>
<u>Investments measured at amortized cost</u>				
Money market funds	10,181			
Total Investments	<u>\$ 237,464</u>			

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.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments of the District as of June 30, 2021

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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	5%
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper	270 days	25-40%	None
Negotiable Certificates of Deposit	5 years	30%	5%
Non-negotiable Certificates of Deposit	5 years	\$250,000	None
Medium-Term Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	None
Local Agency Investment Fund	N/A	\$65 Million	None

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, 2021:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Negotiable certificates of deposit	\$ 149,871	\$ -	\$ -	\$ 149,871	\$ -
Money market funds	10,181	10,181			
San Luis Obispo County Investment Pool	77,412	77,412			
	<u>\$ 237,464</u>	<u>\$ 87,593</u>	<u>\$ -</u>	<u>\$ 149,871</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, 2021 for each investment type.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>			<u>Not Rated</u>
			<u>AAA</u>	<u>AA+</u>	<u>AA-</u>	
Negotiable certificates of deposit	\$ 149,871	N/A	\$ -	\$ -	\$ -	\$ 149,871
Money market funds	10,181	N/A				10,181
San Luis Obispo County Investment Pool	77,412	N/A				77,412
	<u>\$ 237,464</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,464</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

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

>5% issuer:

<u>Investment Type</u>	<u>Reported Amount</u>
Negotiable certificates of deposit *	\$ 149,871

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

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, 2021, 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, 2021, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Proprietary Funds:		
Wastewater Fund	\$ 44,669	\$ -
Water Fund	<u> </u>	<u>44,669</u>
Totals	<u>\$ 44,669</u>	<u>\$ 44,669</u>

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2020	Additions	Deletions	Prior Period Adjustment	Balance at June 30, 2021
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	\$ 643,360	\$ -	\$ -	\$(143,750)	\$ 499,610
Equipment	1,306,182	435,607			1,741,789
Total capital assets being depreciated	<u>1,949,542</u>	<u>435,607</u>		<u>(143,750)</u>	<u>2,241,399</u>
Less accumulated depreciation	<u>1,448,750</u>	<u>95,154</u>		<u>(14,674)</u>	<u>1,529,230</u>
Total capital assets being depreciated, net	<u>\$ 500,792</u>	<u>\$ 340,453</u>	<u>\$ -</u>	<u>\$(129,076)</u>	<u>\$ 712,169</u>
Net capital assets	<u>\$ 582,096</u>	<u>\$ 340,453</u>	<u>\$ -</u>	<u>\$(129,076)</u>	<u>\$ 793,473</u>

Business-type activities:

	Balance at July 1, 2020	Additions	Deletions	Prior Period Adjustment	Balance at June 30, 2021
Capital assets not being depreciated					
Land	\$ 301,889	\$ -	\$ -	\$ -	\$ 301,889
Construction in progress	252,430	174,028			426,458
Total capital assets not being depreciated	<u>\$ 554,319</u>	<u>\$ 174,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 728,347</u>
Capital assets being depreciated					
Building and improvements	\$ 8,167,463	\$ 511,081	\$ -	\$ 143,750	\$ 8,822,294
Plant and equipment	697,717	26,996			724,713
Total capital assets being depreciated	<u>8,865,180</u>	<u>538,077</u>		<u>143,750</u>	<u>9,547,007</u>
Less accumulated depreciation	<u>3,728,799</u>	<u>267,474</u>		<u>14,674</u>	<u>4,010,947</u>
Total capital assets being depreciated, net	<u>\$ 5,136,381</u>	<u>\$ 270,603</u>	<u>\$ -</u>	<u>\$ 129,076</u>	<u>\$ 5,536,060</u>
Net capital assets	<u>\$ 5,690,700</u>	<u>\$ 444,631</u>	<u>\$ -</u>	<u>\$ 129,076</u>	<u>\$ 6,264,407</u>

Governmental Activities:

Unallocated	\$ 95,154
Total governmental activities depreciation expense	<u>\$ 95,154</u>

Business-type Activities:

Water services	\$ 190,788
Wastewater services	76,686
Total business-type activities depreciation expense	<u>\$ 267,474</u>

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021:

	Balance at July 1, 2020	Additions	Reductions	Balance at June 30, 2021	Current Portion
Governmental Activities:					
Compensated Absences	\$ 6,485	\$ 7,615	\$ 6,239	\$ 7,861	\$ 2,538
Capital Lease		397,070		397,070	34,208
Other Post Employment Benefits Obligation	31,969	14,684	737	45,916	
Net Pension Liability	41,024	9,345	6,065	44,304	
Total Governmental Activities	\$ 79,478	\$ 428,714	\$ 13,041	\$ 495,151	\$ 36,746
Business-Type Activities:					
Compensated Absences	\$ 23,694	\$ 18,334	\$ 20,589	\$ 21,439	\$ 6,390
Notes Payable	226,204		42,612	183,592	43,867
Bonds Payable	1,084,516		19,274	1,065,242	20,117
Other Post Employment Benefits Obligation	127,880	58,742	2,944	183,678	
Net Pension Liability	164,096	61,323	48,203	177,216	
Total Business-Type Activities	\$ 1,626,390	\$ 138,399	\$ 133,622	\$ 1,631,167	\$ 70,374

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, 2021, the principal balance outstanding was \$183,592. The required note principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 43,867	\$ 5,104	\$ 48,971
2023	45,173	3,798	48,971
2024	46,513	2,458	48,971
2025	48,039	1,067	49,106
Total	\$ 183,592	\$ 12,427	\$ 196,019

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, 2021, the bonds principal balance outstanding was \$1,065,242. The required bond principal and interest payments are as shown on the following page:

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – BONDS PAYABLE (Continued)

2008 Certificate of Participation Bonds (Continued)

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 20,117	\$ 46,164	\$ 66,281
2023	20,997	45,265	66,262
2024	21,916	44,326	66,242
2025	22,875	43,346	66,221
2026	23,875	42,324	66,199
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
2047-2049	183,847	12,294	196,141
Total	\$ 1,065,242	\$ 779,653	\$ 1,844,895

NOTE 8 – CAPITAL LEASE

In July 2020, the District entered into a capital lease with PNC Equipment Finance, LLC for a fire engine. Any time over the course of the lease, the District may exercise the purchase option based on the value of the fire engine. At the end of the lease agreement, the purchase option is \$1. In the event of default of the lease, the District must pay all lease payment for that fiscal year and the lessor may retake possession of the fire engine.

The future minimum payment obligation for the capital lease payable are shown below:

For the Fiscal Year Ending June 30	
2022	\$ 47,192
2023	47,192
2024	47,192
2025	47,192
2026	47,192
2027-2031	235,962
Total	471,922
 Less: amount representing in interest	 <u>74,852</u>
 Present value of net minimum payments	 <u>\$ 397,070</u>

NOTE 9 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous 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.

NOTE 9 – 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.

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous	
	Classic Member Hired Prior to January 1, 2013	New Member Hired On or after January 1, 2013
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	8%	7%
Required employer contribution rates	14.508% + \$14,334	7.794% + \$4,670

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 \$62,323 for the Miscellaneous Plan for the fiscal year ended June 30, 2021.

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

At June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net position liability was \$221,520. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 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, 2020, the District's proportion was 0.00525%, which increased by 0.00013% from June 30, 2019.

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$62,137. 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, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

NOTE 9 – PENSION PLANS (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 62,323	\$ -
Changes in assumptions		1,580
Differences between expected and actual experience	11,416	
Net difference between projected and actual earnings on retirement plan investments	6,581	
Adjustment due to differences in proportion	5,385	1,565
Changes in proportion and differences between District contributions and proportionate share of contributions	39,225	
	<u>\$ 124,930</u>	<u>\$ 3,145</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.

\$62,323 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, 2022.

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
2022	\$ 22,221
2023	22,721
2024	11,361
2025	3,159
	<u>\$ 59,462</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90% Scale MP 2016 published by the Society of Actuaries. For more details on this table please refer to the 2017 experience study report.

NOTE 9 – PENSION PLANS (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.15 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 7.15 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 2022. 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 2021-22 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.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

NOTE 9 – PENSION PLANS (Continued)

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

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

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 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 (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 333,564
Current Discount Rate	7.15%
Net Pension Liability	\$ 221,520
1% Increase	8.15%
Net Pension Liability	\$ 128,941

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, 2021, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2021.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

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

Active employees hired before May 1, 2013 may retire at age 55 with 5 years of service. The employer paid benefit is equal to 70% of the premium, up to a \$900 cap. One active employee hired before May 1, 2013 has a special contract with the District providing paid benefit up to a cap of \$1,200 per month.

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

Employees Covered

As of the June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active plan members	6
Inactive employees or beneficiaries currently receiving benefits	0
Total	<u>6</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Net OPEB Liability

The District's Net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the Net OPEB liability was determined by an actuarial valuation dated July 1, 2019, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

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

Salary increases	3.00%
Inflation rate	3.00%
Medical cost trend rate	5.90% for 2020 and decreasing 0.10 percent each year to an ultimate rate of 5.00 percent for 2029 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Actuarial assumptions used in the July 1, 2019 valuation were based on a review of plan experience during the period July 1, 2017 to June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 2.45 percent.

Discount rate. GASB 75 requires a discount rate that reflects the following:

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

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

Reporting Date	Measurement Date	Long Term Expected Return of Plan Investments	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2020	June 30, 2019	4.00%	3.13%	3.13%
June 30, 2021	June 30, 2020	4.00%	2.45%	2.45%

Change of assumptions. For the June 30, 2020 measurement date, the discount rate was decreased from 3.13% to 2.45%.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020	
(Valuation Date July 1, 2019)	\$ 159,849
Changes recognized for the measurement period:	
Service cost	40,592
Interest	6,217
Changes of assumptions	26,617
Benefit payments	(3,681)
Net Changes	69,745
Balance at June 30, 2021	
(Measurement Date June 30, 2020)	\$ 229,594

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the net OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.45 percent) or 1-percentage-point higher (3.45 percent) than the current discount rate:

	1% Decrease 1.45%	Current Rate 2.45%	1% Increase 3.45%
OPEB Liability	\$ 276,678	\$ 229,594	\$ 191,721

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower (4.00 percent) or 1-percentage-point higher (6.00 percent) than the current healthcare cost trend rates:

	1% Decrease (4.90%)	Healthcare Cost Trend Rate (5.90%)	1% Increase (6.90%)
OPEB Liability	\$ 202,260	\$ 229,594	\$ 250,567

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$28,386. As of the fiscal year ended June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 2,910	\$ -
Difference between expected and actual experience		24,546
Change in assumptions	36,940	7,829
	<u>\$ 39,850</u>	<u>\$ 32,375</u>

The \$2,910 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

Fiscal year Ending June 30,	<u>Amount</u>
2022	\$ (278)
2023	(278)
2024	(278)
2025	(278)
2026	(278)
Afterwards	5,955
	<u>\$ 4,565</u>

NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

<u>Fund</u>	<u>Excess Expenditures</u>
Fire Fund	
Professional services	\$ 16,813
Capital outlay	\$ 426,608

NOTE 12 – CONTINGENCIES AND COMMITMENTS

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

NOTE 13 – PRIOR PERIOD ADJUSTMENT

There was a prior period adjustment of \$(129,076) in governmental activities and \$129,076 in the water fund to reclass capital assets to the proper fund.

SUPPLEMENTARY INFORMATION

HERT AND THE WEATHER, 1912

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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, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property taxes	\$ 417,997	\$ 417,997	\$ 431,847	\$ 13,850
Service charges and fees	11,100	11,100	19,451	8,351
Mutual aid			203,415	203,415
Investment income			958	958
Miscellaneous income	20,000	20,000	26,648	6,648
Total revenues	449,097	449,097	682,319	233,222
Expenditures:				
Salaries and wages	198,180	307,332	301,585	5,747
Payroll taxes and benefits	33,278	34,854	27,668	7,186
Workers compensation	7,260	10,435	10,044	391
Maintenance and repairs	45,479	70,479	39,098	31,381
Miscellaneous	26,600	35,609	25,617	9,992
Office supplies and expense	6,375	4,375	1,996	2,379
Supplies	74,171	63,871	29,520	34,351
Professional services	17,800	23,346	40,159	(16,813)
Dues, permits, and fees	11,492	9,792	8,461	1,331
Communications	20,936	19,486	13,379	6,107
Employee travel and training	4,000	2,000	1,526	474
Utilities	2,220	5,255	2,858	2,397
Capital outlay			426,608	(426,608)
Total expenditures	447,791	586,834	928,519	(341,685)
Excess of revenues over (under) expenditures	1,306	(137,737)	(246,200)	(108,463)
Other Financing Sources (Uses):				
Proceed from capital lease			397,070	397,070
Total other financing sources (uses)			397,070	397,070
Change in fund balance	1,306	(137,737)	150,870	288,607
Fund balance - July 1, 2020	851,181	851,181	851,181	
Fund balance - June 30, 2021	\$ 852,487	\$ 713,444	\$ 1,002,051	\$ 288,607

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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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 124,439	\$ 124,439	\$ 130,125	\$ 5,686
Investment income			1,805	1,805
Miscellaneous income			11,759	11,759
Total revenues	124,439	124,439	143,689	19,250
Expenditures:				
Salaries and wages	13,149	13,149	11,762	1,387
Payroll taxes and benefits	3,252	3,944	3,392	552
Workers compensation	100	400	590	(190)
Maintenance and repairs	14,570	15,140	7,243	7,897
Miscellaneous	1,000	1,390	1,025	365
Office supplies and expense	518	568	271	297
Supplies	1,800	1,800	1,413	387
Professional services	30,408	17,408	4,172	13,236
Dues, permits, and fees	182	182	145	37
Communications	1,423	1,423	297	1,126
Employee travel and training	1,000	1,000	24	976
Utilities	100	24,344	21,381	2,963
Capital outlay		10,799	8,999	1,800
Total expenditures	67,502	91,547	60,714	30,833
Excess of revenues over (under) expenditures	56,937	32,892	82,975	50,083
Fund balance - July 1, 2020	578,219	578,219	578,219	
Fund balance - June 30, 2021	\$ 635,156	\$ 611,111	\$ 661,194	\$ 50,083

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 40,592	\$ 36,290	\$ 13,857	\$ 13,453
Interest on the total OPEB liability	6,217	6,132	4,091	3,674
Actual and expected experience difference		(29,504)	(11,745)	
Changes in assumptions	26,617	15,099		
Benefit payments	<u>(3,681)</u>	<u>(2,525)</u>	<u>(5,049)</u>	<u>(2,562)</u>
Net change in total OPEB Liability	69,745	25,492	1,154	14,565
Total OPEB liability - beginning	159,849	134,357	133,203	118,638
Total OPEB liability - ending	<u>\$ 229,594</u>	<u>\$ 159,849</u>	<u>\$ 134,357</u>	<u>\$ 133,203</u>
Covered payroll:	\$ 346,086	\$ 354,500	\$ 375,473	\$ 344,324
Total OPEB Liability as a percentage of covered payroll:	66.34%	45.09%	35.78%	38.69%

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2021

The District's contribution for the fiscal year ended June 30, 2021 was \$2,910. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$2,438. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$1,588. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2018 was \$3,904. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2021

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

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

Notes to Schedule:

Changes in assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2021

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

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

Notes to Schedule

Valuation Date:	6/30/2014			
Actuarial cost method	Entry Age Normal			
Asset valuation method	5-year smoothed market			
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll.			
Discount rate	7.50%			
Amortization growth rate	3.75%			
Price inflation	3.25%			
Salary increases	3.75% plus merit component based on employee classification and years of service			
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females.			
Valuation Date:	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Discount Rate:	7.000%	7.250%	7.375%	7.65%
Inflation:	2.500%	2.625%		

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



Board of Directors

President

Raynette Gregory

Vice President

Anthony Kalvans

Board Members

Hector Palafox

Ward Roney

Ashley Sangster

General Manager

Rob Roberson

Fire Chief

Rob Roberson

Mission Statement

Committed to serving the community with effectiveness, efficiency, and care to support the economic and social quality of life in San Miguel

Proudly serving San Miguel with:

Fire Protection
Street Lighting
Water
Wastewater
Solid Waste

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

Tel. 805-467-3388
Fax 805-467-9212

11-18-2021

Moss, Levy & Hartzheim LLP

2400 Professional Parkway STE 205

Santa Maria, CA 93455

This representation letter is provided in connection with your audit(s) of the financial statements of San Miguel Community Services District which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 18, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 2, 2021 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the San Miguel Community Services District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the San Miguel Community Services District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of San Miguel Community Services District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the San Miguel Community Services District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the San Miguel Community Services District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the San Miguel Community Services District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 22) The San Miguel Community Services District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with [GASBS No. 91](#).
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures [and schedule of expenditures of federal awards].
- 28) The San Miguel Community Services District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The San Miguel Community Services District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#).
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the San Miguel Community Services District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the supplementary information:
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: 

Signature: _____

Title: INTERIM GENERAL MANAGER

Title: _____



RESOLUTION NO. 2021-42

**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 2020-21 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 2020-21 Financial Statement of the District and authorize filing the audit with the appropriate County and State offices.

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

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

The foregoing Resolution is hereby passed and adopted this 16th day of December 2021.

TBD, Board President
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

Robert Roberson
Interim General Manager/Fire Chief

Douglas L. White, District General Counsel



Board of Directors Staff Report

December 16th 2021

AGENDA ITEM: XI-2

SUBJECT: Review and approve Letter of Intent in connection with proposed development, installation and operation of a Photovoltaic Energy System at the Machado Wastewater Treatment Facility.

RECOMMENDATION:

Approve Letter of Intent and Authorize Director of Utilities to sign Letter of Intent.

DISCUSSION:

In October 2021, the Board of Directors of the San Miguel Community Services District (“District”) received a presentation from Brian Taylor, with Forefront Power, and Kevin Flanagan with REAP about renewable energy resources, in which they discussed the possibility of the District installing a photovoltaic (solar) energy system on the grounds of the Machado Wastewater Treatment Facility (“WWTF”). Such a system could be installed in order to obtain and use solar energy for the WWTF. The consensus of the Board of Directors was for Staff to pursue further discussions with ForeFront about an energy system. ForeFront has completed an evaluation and has proposed systems for the District.

The proposed solar power project would include the design, construction and installation of photovoltaic systems at the Machado Wastewater Treatment Facility. The proposed projects will include a total capacity of 532 kW of solar generation, resulting in a 100% total energy offset, which provides over \$37,000 (thirty-seven thousand dollars) in first year utility bill savings which would represent an 18% (eighteen percent) reduction in those costs, and over \$2 million (two million dollars) in savings over the life of the twenty-year agreement.

The District cannot contract with ForeFront and begin the installation of the solar project unless and until the Board has adopted the California Environmental Quality Act (“CEQA”) impact analysis for the WWTF upgrade and expansion project. The analysis was completed by DUDEK in November 2021. Prior to the Board considering accepting the CEQA impact analysis, the document must be published which then commences a statutory period of time in which the District must receive public comment. The publication is scheduled to occur on January 3rd 2021, which then commences the public comment period. On the close of that period, the item would be agendized for the Board to consider approval of the CEQA impact analysis.

In discussions with ForeFront, they understand that the District has yet to adopt the CEQA analysis, and that the District cannot contract or begin the installation of the project until that happens. The Letter of Intent has been drafted by District General Counsel in conjunction with ForeFront in order to memorialize the intent of the parties as well as to lock in the timing related to the regulatory structure for use of the power generated by the system . Staff has been informed that the California Public Utilities Commission is considering modifying their regulations after January 1, 2022, which could result in the District being assessed surcharges for excess energy generation. This Letter of Intent would demonstrate that the project has been in the discussion phase with the system provider with the current regulatory structure.

After the CEQA process is complete, this item will be further agendized for the Board to consider a services agreement with ForeFront.

FISCAL IMPACT:

Entering into the Letter of Intent will have no fiscal impact for the District.

PREPARED BY:

Kelly Dodds

Kelly Dodds, Director of Utilities

VIA EMAIL

December 16, 2021

ForeFront Power
100 Montgomery Street #1400
San Francisco CA 94104

Re: Letter of Intent – Photovoltaic System

This letter (“Letter”) sets forth non-binding understandings and some binding commitments between the San Miguel Community Services District (“District”) and ForeFront BTM Solar, LLC (“ForeFront”) in connection with the proposed development, installation and operation of a photovoltaic system on land owned or controlled by District in San Luis Obispo County. District and ForeFront may be referred to in this Letter collectively as the “Parties” and individually as a “Party.”

This Letter is intended to memorialize the intent of the Parties while District negotiates, prepares and potentially executes an agreement with ForeFront, and finalizes preparation for potentially entering into such an agreement by obtaining the necessary approvals for the project pursuant to the requirements of Public Resources Code sections 21000-21189, also referred to as the California Environmental Quality Act (“CEQA”).

The Parties agree to the following:

1. This Letter is non-binding on either Party, except for the confidentiality and non-disclosure provision of Paragraphs 9 and 10, below. Instead, it sets forth the Parties’ desires and intentions with respect to the development of one or more solar photovoltaic systems, referenced in Attachment 1 (the “Systems”), and the Parties’ intent to negotiate an agreement in good faith, during an exclusive period of 120 days, commencing with the execution of this Letter by both Parties.

2. The transaction contemplated by this Letter is an Energy Services Agreement for the Sale/Installation of Renewable Energy System (“Energy Services Agreement”) between District and ForeFront. During the 120-day period, District shall not, other than in relation to ForeFront or ForeFront’s affiliate, (i) initiate, solicit, respond to, or participate in any inquiries, proposals, negotiations, discussions or offers with respect to potential solar projects, or (ii) enter into any agreement for the transfer of any interest unless this Letter of Intent is terminated as described below, is superseded by the execution of one or more Energy Service Agreements for such Project(s), and/or the Exclusivity Period expires. As consideration for the Exclusivity

Period, ForeFront will complete the solar proposal for the Purchaser and submit interconnection applications for the Projects to the District and any other regulatory entity at the District's behest.

3. The Systems will be owned and operated by ForeFront, with an option for the District to purchase the system from ForeFront. District will receive 100% of the power generated by the Systems.

4. Current applicable state and federal regulatory schemes will apply to the project, and will continue to be applicable during the 120-day period described in Paragraph 1.

5. ForeFront will conduct a site assessment, prepare a proposal, and design and install the Systems for their designated sites consistent with recognized industry guidelines, regulations and good industry practices.

6. The Parties agree to negotiate the terms that will govern the Energy Services Agreement, and any related agreements regarding use of and access to District's property and any other terms necessary and desirable in connection with the Energy Services Agreement.

7. ForeFront understands that District owns the property on which the Systems will be installed. ForeFront will obtain all permits, and District will bear all taxes and other obligations related to the Systems.

8. The Systems installation shall comply with all federal, state and city codes, regulations and provisions. Systems installation cannot proceed until all necessary consents and approvals have been obtained, including the District's CEQA impact report having been approved by the District's Board of Directors after the requisite public comment period.

9. The Parties may exchange confidential and proprietary information during this project. The Parties agree to hold in strict privacy all such confidential information (provided that such information is clearly labeled as such) including without limitation, contracts, terms, financial information, design, sources and plans, among others, except to the extent required to communicate with employees, advisors, investors, lenders and similar advisors and in response to legal requests from government agencies and courts of law. In the event the Systems are terminated, each Party will promptly return to the other Party all documents, records, and other information and property of any kind received from the other Party. The provisions of this paragraph shall survive the termination provisions set forth in Paragraph 12 below.

10. No Party shall have any liability to any other Party for any losses, consequential or special damages, costs, or expenses incurred by the other Party in the event negotiations among the Parties are terminated in accordance with Paragraph 12. Except as may otherwise be provided for in the Sale Agreement, each Party will bear its own legal, accounting and consulting fees relating to this project, whether or not a transaction is entered into by the Parties.

11. After executing this Letter and until the execution of the Energy Services Agreement, District will give ForeFront and its advisors full access and opportunity to inspect District's property and to conduct engineering and environmental inspections of the property and

to provide ForeFront with such information as may be reasonably requested pertaining to District’s business and assets to the extent necessary to complete the Energy Services Agreement.

12. Except for the provisions previously set forth with respect to exclusivity and confidentiality, the provisions of this Letter shall not constitute and are not intended to constitute a legal or binding obligation, contract, or agreement between the Parties. Accordingly, any Party to the negotiations contemplated in this Letter may unilaterally terminate the negotiations for any reason or no reason, at the terminating Party’s discretion, by notifying the other Party of such termination in writing.

This Letter of Intent may be executed in counterparts, each of which will be considered an original, but all of which together will constitute the same instrument. Without limiting the foregoing, a copy of this Letter of Intent sent via facsimile or electronic mail in a portable document format ("PDF") will be considered an original.

AGREED

The Parties agree to the provisions contained in this Letter, as of the date last appearing below.

ForeFront Energy

District Representative

By: _____

By: _____

Name: _____

Name: _____

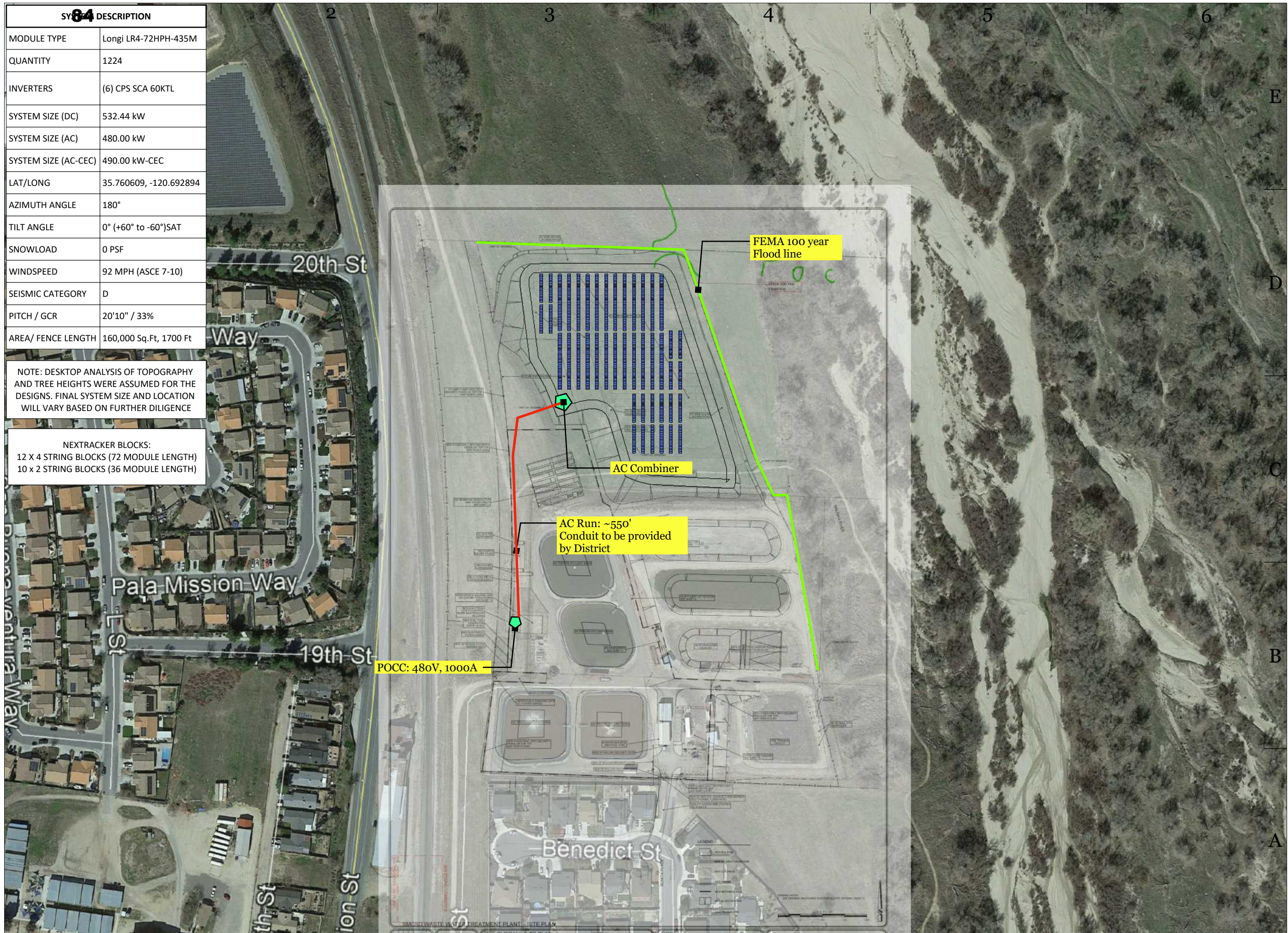
Title: _____

Title: _____

SYSTEM DESCRIPTION	
MODULE TYPE	Longi LR4-72HPH-435M
QUANTITY	1224
INVERTERS	(6) CPS SCA 60KTL
SYSTEM SIZE (DC)	532.44 kW
SYSTEM SIZE (AC)	480.00 kW
SYSTEM SIZE (AC-CEC)	490.00 kW-CEC
LAT/LONG	35.760609, -120.692894
AZIMUTH ANGLE	180°
TILT ANGLE	0° (+60° to -60°)SAT
SNOWLOAD	0 PSF
WINDSPEED	92 MPH (ASCE 7-10)
SEISMIC CATEGORY	D
PITCH / GCR	20°10" / 33%
AREA/ FENCE LENGTH	160,000 Sq.Ft, 1700 Ft

NOTE: DESKTOP ANALYSIS OF TOPOGRAPHY AND TREE HEIGHTS WERE ASSUMED FOR THE DESIGNS. FINAL SYSTEM SIZE AND LOCATION WILL VARY BASED ON FURTHER DILIGENCE

NEXTRACKER BLOCKS:
 12 X 4 STRING BLOCKS (72 MODULE LENGTH)
 10 X 2 STRING BLOCKS (36 MODULE LENGTH)



FOREFRONT POWER
 2017 FOREFRONT POWER, LLC AND ITS AFFILIATES ALL RIGHTS RESERVED
 100 MONTGOMERY STREET #1400
 SAN FRANCISCO, CA 94104
 (855) 204-5083
 www.ForeFrontPower.com

STAMP:
NOT FOR CONSTRUCTION

**San Miguel Community Service District
 San Miguel WWTP**
 1765 Bonita Pl,
 San Miguel, CA 93451

PROJECT NUMBER:
 CA-21-0229

SHEET TITLE:
 CONCEPTUAL LAYOUT

SHEET SIZE:
 TABLOID 11" X 17"

THIS DRAWING IS THE PROPERTY OF FOREFRONT POWER, LLC. THIS INFORMATION IS CONFIDENTIAL AND IS TO BE USED ONLY IN CONNECTION WITH WORK DESCRIBED BY FOREFRONT POWER, LLC. NO PART IS TO BE DISCLOSED TO OTHERS WITHOUT WRITTEN PERMISSION FROM FOREFRONT POWER, LLC.

NO.	REVISION	DATE	INIT.

DATE: 07.Oct.2021
 DRAWN BY: RP
 ENGINEER: RP
 APPROVED BY:

PROJECT PHASE:
 PRELIMINARY DESIGN
 SCALE: 1" : 200'

SHEET NO:
CL-1



Board of Directors Staff Report

December 16, 2021

AGENDA ITEM: XI-3

SUBJECT: Employment Agreements for Scott Young to continue as the Assistant Fire Chief / Fire Prevention Officer for another three-year term.

STAFF RECOMMENDATION:

Review and approve the Employment Agreements appointing Scott Young as the Assistant Fire Chief / Fire Prevention Officer for another three-year term.

BACKGROUND:

Scott Young has been a volunteer firefighter for approximately 5 years, a Fire Captain for approximately 6 years, and the Assistant Fire Chief / Fire Prevention Officer for the last 3 years with the District for a total commitment of over 16 years to the District. The Interim General Manager/Fire Chief has recommended that the Board approve new employment agreements for Young to continue in those positions for another three years.

DISCUSSION:

The term of the Agreements shall be for an additional three (3) years.

Scott Young will receive an annual salary of Eighty-Four Thousand Eight Hundred One Dollars and Sixty Cents (\$84,801.60) payable in 26 installments at the same time that the other District employees are paid for the combined positions of Assistant Fire Chief and Fire Prevention Officer.

This shall be an overall increase of \$4,006.48 from the previous agreements 2021 overall compensation rate of \$84,801.60 for the combined positions of Assistant Fire Chief and Fire Prevention Officer. This increase has been set utilizing the previously established agreements terms for annual rate increases and is in line with a standard continuation of the original agreement.

Of Employee's Base Salary, Young shall be paid Forty-One Thousand One Hundred Eighty-Four (\$41,184.00) annually for his Assistant Fire Chief duties. This salary is based on 2022 minimum wage plus ten percent (10%) working two 24-hour shifts per week. Scott Young will likely continue to work more than two 24-hour shifts per week, and therefore, the District is saving

money on overtime costs. This portion of Scott Young's Base Salary shall increase every year, as minimum wage increases as per the Employment Agreement.

Additionally, Scott Young shall be paid Forty-Three Thousand Six Hundred Seventy Dollars and Sixty Cents (\$43,617.60) per year for his Fire Prevention Officer duties. These duties yield revenue for the District, and it is anticipated that they will continue to do so, offsetting some of Young's salary. Scott Young shall be entitled to yearly increases to the Fire Prevention Officer portion of his Base Salary pursuant to the Urban Consumer Price Index for the San Luis Obispo-Paso Robles-Arroyo Grande region, not to exceed four percent (4%) each year.

Because Scott Young is considered a full-time employee, he is entitled to any benefits that other District full-time employees receive. Additionally, Scott Young shall receive a \$500.00 per year uniform allowance, use of a District Fire vehicle, and he shall be able to submit for reimbursement of District-related expenses. An overall increase to \$500.00 from \$250.00 for uniform allowance has been included within the updated Employment Agreement due to the actual cost of required Personal Protective Equipment (PPE) necessary to perform the duty requirements.

Scott currently utilizes his personal cellular phone to receive dispatched emergency calls and information as well as other duty-related tasks, and an increase of \$15.00 per month has been included within the revised Employment Agreement raising the original rate of \$35.00 per month to \$50.00 per month.

The District is in the process of obtaining and providing Scott with a dedicated Fire Department cellular phone including the required applications and data package, and when that phone is obtained, the stipend will cease.

Additional basic items within the Original Employment Agreement have been modified and or updated for clarity having no fiscal impact to the Revised Employment Agreement.

FISCAL IMPACT:

The 2021 / 2022 proposed budget has been adjusted to accommodate the fiscal impact for the proposed salaries.

STAFF RECOMMENDATION:

Staff recommends that the Board approve the revised Employment Agreement providing for continued employment of the Assistant Fire Chief/Fire Prevention Officer by Scott Young for an additional three (3) years.

PREPARED BY:

Rob Roberson

Interim General Manager/ Fire Chief

EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT (“Agreement”) is made and entered into this 1st day of January 2022, by and between the San Miguel Community Services District, a California political subdivision (“District”), and Scott Young, an individual (“Employee”). The District and Employee may individually be referred to herein as “Party” or collectively as “Parties.” There are no other parties to this Agreement.

RECITALS

- A. Employee has been a volunteer Firefighter for approximately 5 years, a Fire Captain for approximately 6 years, and the Assistant Fire Chief / Fire Prevention Officer for the last 3 years for a total commitment of over 16 of service to the District.
- B. The Interim General Manager/ Fire Chief has evaluated Employee’s knowledge, experience, skills and abilities, and desires to continue Employees employment as the Assistant Fire Chief pursuant to the terms of this Agreement.
- C. The Assistant Fire Chief position is appointed by the Fire Chief but is subject to review and ratification by the San Miguel Community Services District Board of Directors (“Board”).
- D. Employee also serves as the District’s Fire Prevention Officer and the terms and conditions of his service in that role are described in a separate employment agreement.
- E. The Parties desire to execute this Agreement pursuant to the authority of and subject to the provisions of California Government Code (“Government Code”) section 53260 *et seq.*

NOW, THEREFORE, in consideration of the mutual covenants entered into between the Parties, and in consideration of the benefits that accrue to each, it is agreed as follows:

AGREEMENT

Section 1. Recitals. The recitals set forth above (“Recitals”) are incorporated herein by this reference and made a part of this Agreement. In the event of any inconsistencies between the Recitals and Sections 1 through 10 of this Agreement, Sections 1 through 10 will prevail.

Section 2. Effective Date. This Agreement shall become effective once executed by both the District and Employee (“Effective Date”).

Section 3. Appointment of Assistant Fire Chief, Duties, and Term.

Section 3.1. Appointment of Assistant Fire Chief and Duties. The Fire Chief hereby appoints Employee to the position of Assistant Fire Chief, in and for the District,

to perform the function and duties of the Assistant Fire Chief, as listed in **Exhibit A**. Employee accepts such appointment and employment pursuant to the terms of this Agreement. Employee shall further perform the functions and duties specified under the laws of the State of California, the District's Resolutions, and such other duties and functions as may from time-to-time be assigned.

Section 3.2. Other Employment. Employee may undertake outside activities for compensation, provided such activities do not interfere with Employee's duties and responsibilities specified herein and do not create a conflict of interest with said duties. Employee's employment outside of the District must conform with applicable District conflict of interest policies in effect at the time of execution of the Agreement, which may be amended from time to time. Employee is presently self-employed. This employment is expressly authorized by the Board.

Section 3.3. Exempt Employee. The general business hours for District employees are Monday through Friday, 8:30 a.m. to 4:30 p.m. However, it is recognized by the Parties that Employee is an exempt employee for purposes of the Fair Labor Standards Act of 1938 (29 U.S.C. § 201 *et seq.*). Employee shall not receive overtime or extra compensation for hours worked outside of the District's general business hours, which are necessary to fulfill the duties of the Assistant Fire Chief position, unless otherwise provided in this Agreement.

Section 3.4. After Hours Response. Fire Department training, drills, call responses beyond contractual hours of commitment and Master Mutual Aid fire responses shall be compensated at rates established by the Department and State.

Section 3.5. Schedule. The Assistant Fire Chief's daily and weekly work schedule shall vary in accordance with the work required to be performed. The Assistant Fire Chief position may include attendance at evening meetings on behalf of the Fire Chief and frequent irregular hours as necessary to meet deadlines and achieve objectives.

Section 3.6. Term. The term of this Agreement shall be for three (3) years from the Effective Date ("Term"). No later than three (3) months prior to the expiration of the Term, the Board shall provide written notice to Employee as to whether the Board intends to extend the Term.

Section 3.7. Physical Examination. Employee shall comply with the District's Drug and Alcohol Abuse policies and procedures. Failure to adhere to those policies may be considered a material breach of this Agreement and cause for termination under Section 6 of this Agreement.

Employee may receive an annual physical examination at the District's expense or provide a copy of an annual physical examination performed by or for another employer. Refusal to submit for an annual physical examination by January of each year of this Agreement may be considered a material breach of this Agreement.

Employee shall comply with the applicable District's Illness & Injury Prevention Policies in effect at the time of Agreement execution and which may be amended from time to time.

Section 4. At-Will Employment. Employee is an at-will employee serving at the pleasure of the Fire Chief, as provided in Government Code section 36506. Accordingly, the Board may terminate Employee's employment at any time, with or without cause, and in accordance with the California Firefighter Bill of Rights.

Section 5. Compensation and Evaluations.

Section 5.1. Base Salary. The District agrees to pay Employee an annual salary of Forty-One Thousand, One Hundred Eighty-Four Dollars (\$41,184.00) ("Base Salary"), payable in installments at the same time that the other District employees are paid, and cumulative to Employee's position as the District's Fire Prevention Officer.

a) Compensation Calculation.

The Employee's Base Salary is calculated as follows:

Beginning on the Effective Date, Employee's Assistant Fire Chief Compensation shall be calculated at an hourly rate equal to the California 2022 minimum wage plus ten percent (10%), which equates to \$16.50 per hour times forty-eight (48) hours per week. This calculation is based on Employee working two (2) 24-hour shifts per week. Employee's Assistant Fire Chief Compensation shall equal an annual salary of Forty-one Thousand One Hundred Eighty-Four Dollars (\$41,184.00), from Effective Date to December 31, 2022.

Effective the first pay period in January 2023, Employee's Assistant Fire Chief Compensation shall be adjusted to keep up with the current trend of minimum wage increases, Employee's Assistant Fire Chief Compensation shall be calculated at an hourly rate equal to the current California 2023 minimum wage plus ten percent (10%) annually, which equates to minimum wage plus 10% of the annual rate per hour times forty-eight (48) hours per week. This calculation is based on Employee working two (2) 24-hour shifts per week.

Effective the first pay period in January 2024, Employee's Assistant Fire Chief Compensation shall be calculated at an hourly rate equal to the California 2024 minimum wage plus ten percent (10%), per hour times forty-eight (48) hours per week. This

calculation is again based on Employee working two (2) 24-hour shifts per week.

Section 5.2. Pro-rata Decrease. Employee acknowledges that the Base Salary may be subject to a pro-rata decrease based on the Board's adoption of an unpaid Mandatory Furlough Program adopted as a budgetary measure.

Section 5.3. Review and Evaluation. The Fire Chief will review and evaluate Employee's performance of his duties as Assistant Fire Chief, pursuant to the terms of this Agreement ("Review and Evaluation"), on not less than an annual basis, and to provide Employee with a written performance review. The annual Review and Evaluation shall be conducted prior to January 1 of each year, or at the Fire Chief's discretion.

Section 5.4. Benefits. Employee shall be entitled to benefits from the District that other full-time employees are entitled to, as outlined in the District's Personnel Rules. These benefits include medical or healthcare benefits, holiday pay, compensatory time-off, sick leave, and vacation time. Compensatory time shall be 60 hours annually beginning January 1 each year for the duration of the agreement. These benefits are not cumulative to any other benefits described within an employment agreement for the Fire Prevention Officer position which Employee also holds with the District.

Section 5.5. Uniform Allowance. District shall provide Employee with an annual allowance for station uniforms in an amount up to Five Hundred Dollars (\$500.00) per fiscal year. Employee must submit receipt(s) for uniform purchases in order to receive reimbursement for a station uniform. This uniform allowance is not cumulative to any other uniform allowance provided to Employee and total annual allowance for all positions held by Employee is Five Hundred Dollars (\$500.00) per fiscal year.

Section 5.6. Use of District Fire Vehicle. District shall provide Employee with a District vehicle for use and work performance as District Assistant Fire Chief. The Board or the Fire Chief may, at its sole discretion, withdraw providing a District vehicle for Employee's use. Employee shall provide proof of insurance coverage, pursuant to California law, annually to the District. Both Parties agree to comply with the District's applicable Vehicle & Equipment Replacement Policies and Procedures in effect at the time of Agreement execution and may be amended from time to time.

Section 5.7. General Business Expenses. Employee shall be reimbursed for all sums necessarily incurred by Employee in the performance of his duties as Fire Chief or incurred while traveling on District-related business, under the direction of the Board. Employee must submit itemized receipts, to be approved by the Board, in order to be reimbursed for his District-related business expenses.

Section 6. Termination of Employment and Severance.

Section 6.1. Voluntary Resignation. Employee may resign at any time and agrees to give the District at least ninety (90) days advance written notice of the effective date of Employee's resignation, unless the Parties otherwise agree in writing. If Employee retires from full time public service with the District, Employee shall provide three (3) months advance written notice. Employee's actual retirement date will be mutually established between the Parties. During the notice period, all rights and obligations of the Parties under this Agreement shall remain in full force and effect.

Section 6.2. Termination by the Board. The Board may terminate this Agreement and remove Employee from his position as Assistant Fire Chief at any time with cause. Within ten (10) days of the Board's termination of this Agreement, Employee may make a written request for an administrative hearing before a neutral hearing officer, as required by the California Firefighter Bill of Rights (Government Code, § 3250 *et seq.*) In the event Employee does not timely request an administrative hearing, the Board's termination decision will stand.

Section 7. Indemnification. The District shall defend, hold harmless, and indemnify Employee against any tort, personnel, civil rights, or professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as Assistant Fire Chief in accordance with California's Tort Claims Act (Government Code, § 825 *et seq.*), and shall provide a defense to Employee in accordance with Government Code sections 995-996.5. The District may decline to defend or indemnify Employee only as permitted by the Government Code. District may compromise and settle any such claim or suit and pay the amount of any resulting settlement or judgment. Provided, however, that the District's duty to defend and indemnify shall be contingent upon Employee's good faith cooperation with such defense. In the event the District provides funds for legal criminal defense pursuant to this Section, Employee shall reimburse the District for such legal criminal defense funds if Employee is convicted of a crime involving an abuse of office or position, as provided by Government Code sections 53243-53243.4.

Section 8. Bonding. District shall bear the full cost of any fidelity or other bonds required of Employee under any law or ordinance.

Section 9. Notices. Any notice or communication required hereunder between the District and Employee must be in writing, and may be given either personally, by facsimile (with original forwarded by regular U.S. Mail), by registered or certified mail (return receipt requested), or by Federal Express, UPS, or other similar couriers providing overnight delivery. If personally delivered, a notice shall be deemed to have been given when delivered to the Party to whom it is addressed. If given by facsimile transmission, a notice or communication shall be deemed to have been given and received upon actual physical receipt of the entire document by the receiving Party's facsimile machine. Notices transmitted by facsimile after 5:00 p.m. on a normal business day, or on a Saturday, Sunday, or holiday shall be deemed to have been given and received on the next normal business day. If given by registered or certified mail, such notice or communication shall be deemed to have been given and received on the first to occur of

(a) actual receipt by any of the addressees designated below as the Party to whom notices are to be sent, or (b) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If given by Federal Express or similar courier, a notice or communication shall be deemed to have been given and received on the date delivered, as shown on a receipt issued by the courier. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below:

If to the District: San Miguel Community Services District
 155 Mission Street
 San Miguel, California 93451
 ATTN: President of the Board

With courtesy copies to: WhiteBrenner, LLP
 ATTN: Douglas L. White
 1414 K Street, 3rd Floor
 Sacramento, CA 95814

If to Employee: San Miguel Community Services District
 155 Mission Street
 San Miguel, California 93451
 ATTN: Scott Young
 w/cc: home address on file

Section 10. General Provisions.

10.1. Modification of Agreement. This Agreement may be supplemented, amended, or modified only by a writing signed by the District and Employee.

10.2. Entire Agreement. This Agreement constitutes the final, complete, and exclusive statement of the terms of the agreement between the Parties and supersedes all other prior or contemporaneous oral or written understandings and agreements of the Parties. No Party has been induced to enter into this Agreement by, nor is any Party relying on, any representation or warranty except those expressly set forth in this Agreement.

10.3. Severability of Agreement. If a court or an arbitrator of competent jurisdiction holds any section of this Agreement to be illegal, unenforceable, or invalid for any reason, the validity and enforceability of the remaining sections of this Agreement shall not be affected.

10.4. Authority. All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles, and

capacities herein stated on behalf of any entities, persons, states, or firms represented or purported to be represented by such entities, persons, states, or firms and that all former requirements necessary or required by state or federal law in order to enter into this Agreement had been fully complied with. Further, by entering into this Agreement, neither Party hereto shall have breached the terms or conditions of any other contract or agreement to which such Party is obligated, which such breach would have a material effect hereon.

10.5. Headings. The headings in this Agreement are included for convenience only and neither affect the construction or interpretation of any section in this Agreement nor affect any of the rights or obligations of the Parties to this Agreement.

10.6. Necessary Acts and Further Assurances. The Parties shall, at their own cost and expense, execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

10.7. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of California.

10.8. Waiver. No covenant, term, or condition, or the breach thereof, shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

10.9. Counterparts. This Agreement may be executed in counterparts and all so executed shall constitute an agreement which shall be binding upon the Parties hereto, notwithstanding that the signatures of all Parties and Parties' designated representatives do not appear on the same page.

10.10. Venue. Venue for all legal proceedings shall be in the Superior Court in and for the County of San Luis Obispo in the State of California.

10.11. Attorney's Fees and Costs. If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret sections of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, this Agreement has been entered into by and between EMPLOYEE and DISTRICT as of the date of the Agreement set forth above.

DISTRICT:
San Miguel Community Services District, a
California community services District

EMPLOYEE:
By: _____
Scott Young, an individual

By: _____
Raynette Gregory, Board President

Date Signed: _____

Date Signed: _____

By: _____
Tamara Parent, Board Clerk

Date Signed: _____

Approved as to Form and Content:

By: _____
Douglas L. White, District General Counsel

EXHIBIT A
Assistant Fire Chief Job Description

FIRE DEPARTMENT POSITION DESCRIPTION

Class Title: **Assistant Fire Chief**
Department: **Fire**
Date: 5/2/2019 (prior revision - (7/28/2015 / 11-22-2011))

GENERAL PURPOSE

Performs regular and periodic technical, administrative, and supervisory work. Assists in the planning, organizing, directing and implementing fire prevention, suppression and emergency medical services to prevent or minimize the loss of life and property by fire and emergency medical conditions. Performs fire and emergency medical services and assists in training, coordinates and oversees fire prevention program and suppression services.

SUPERVISION RECEIVED

Works under the general guidance and direction of the Fire Chief and District General Manager.

SUPERVISION EXERCISED

Supervises all volunteer officers and firefighter, either directly or through other subordinate officers, and as directed or assigned by Fire Chief.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Acts as Fire Chief, during the absence of the Fire Chief, as assigned, and reports to General Manager.

Assistant Fire Chief will work two 24 hour shifts of Duty Officer coverage per week.

- Coverage schedule to be pre-determined prior to the Duty Officer coverage duration. Days may be adjusted to suit the staffing needs for any given week.

Assists with supervising subordinate volunteer officers in their assigned duties as assigned by Fire Chief.

Assists and/or conducts weekly training drills with a minimum attendance at 80% of all fire drills.

Assists with and or provides specialized training of new recruits as required.

Assists with and or evaluates Firefighters' abilities, level of training & commitment to the Department as required for making recommendations on corrective, disciplinary and/or termination actions.

Reviews, evaluates, develops and implements, as directed by Fire Chief and/or District's General Manager, to implement Board of Director programs, policies and procedures for firefighter training.

Responds to 90% of all emergency alarms while providing Duty Officer coverage unless otherwise specified and authorized by the Fire Chief.

Maintains 50% response to alarms overall when not providing Duty Officer coverage.

Responds to multiple alarm fire as needed; assumes command in the absence of Fire Chief.

Assists in the planning and implementing of Fire Programs for the San Miguel Community Services District to carry out its policies and goals, as directed or assigned by Fire Chief and/or District General Manager.

Assists in the planning and operation of departmental in-service training activities.

Participates in 80% of the department scheduled monthly trainings.

PERIPHERAL DUTIES

May handle grievances from officers and firefighters, as assigned by Fire Chief and/or the General Manager.

Maintains departmental discipline and the conduct and general behavior of personnel.

Prepares and submits periodic reports, as may be required, by the Fire Chief and/or General Manager regarding the Department's activities.

Assigns personnel and equipment to such duties and uses as may be assigned by Fire Chief.

Meets with elected or appointed officials, other Fire officials, community and business representatives and the public on all aspects of the Departments' activities, as may be assigned by Fire Chief and/or General Manager, from time to time.

Attends conferences and meetings to keep abreast of current trends in the field; represents the Fire Departments in a variety of local, county, state and other meetings.

Performs the duties of command personnel as needed and fulfills obligations during duty days or duty weeks.

DESIRED MINIMUM QUALIFICATIONS

Education and Experience:

- Graduation from high school or GED equivalent, or
- College degree in fire suppression or similar fire protection service is preferred.
- Five (5) years prior work experience as a volunteer firefighter, including certification as an E.M.T. or First Responder, Driver's License Class B or Firefighter Endorsement, and two (2) years of supervisory duties which must have been equivalent to Captain or higher rank.

Necessary Knowledge, Skills and Abilities:

- Considerable knowledge of modern fire suppression and prevention and emergency medical services principles, procedures, techniques, and equipment; Working knowledge of first aid and resuscitation techniques and their application as demonstrated through State E.M.T Certification;
- Considerable knowledge of applicable laws, ordinances, departmental standard operating procedures and regulations;
- Skill in the operation of listed tools and equipment.
- Ability to train and supervise subordinate personnel;
- Ability to perform work requiring good physical condition;
- Ability to communicate effectively orally and in writing;
- Ability to exercise sound judgment in evaluating situations and in making decisions;
- Ability to effectively give and receive verbal and written instructions;
- Ability to establish and maintain effective working relationships with other employees, supervisors and the public; and
- Ability to meet the special requirements listed below.

SPECIAL REQUIREMENTS

- Must be eighteen (18) years of age or older at time of hire;
- Must possess, or be able to obtain by time of hire, a valid State Driver's License with Commercial Driver's License endorsement or certification of Emergency Vehicle Accident Prevention Program (EVAP) without record of suspension or revocation in any state;
- No felony convictions or disqualifying criminal histories within the past seven years;
- Ability to read and write the English language;
- Ability to meet departmental physical fitness standards.

TOOLS AND EQUIPMENT USED

Emergency medical aid unit, fire apparatus, fire pumps, hoses, and other standard firefighting equipment, ladders, first aid equipment, radio, pager, personal computer, phone.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit; talk or hear; stand; walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl; and taste or smell.

The employee must frequently lift and/or move up to 10 pounds and occasionally lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed primarily in office, vehicles, and outdoor settings, in all weather conditions, including temperature extremes, during day and night shifts. Work is often performed in emergency and stressful situations. Individual is exposed to hearing alarms and hazards associated with fighting fires and rendering emergency medical assistance, including smoke, noxious odors, fumes, chemicals, liquid chemicals, solvents and oils.

The employee occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration.

The noise level in the work environment is usually quiet in office settings, and loud at an emergency scene.

NOTE: Appointees will be subject to completion of a 12-month probationary period.

The examples of duties are intended only as illustrations of the various types of work performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approval: _____
Fire Chief

Approval: _____
Board President

Effective Date:

EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT (“Agreement”) is made and entered into this 1st day of January 2022, by and between the San Miguel Community Services District, a California political subdivision (“District”), and Scott Young, an individual (“Employee”). The District and Employee may individually be referred to herein as “Party” or collectively as “Parties.” There are no other parties to this Agreement.

RECITALS

- A. Employee has been a volunteer Firefighter for approximately 5 years, a Fire Captain for approximately 6 years, and the Assistant Fire Chief / Fire Prevention Officer for the last 3 years with the District for a total commitment of over 16 years to the District.
- B. The Interim General Manager/Fire Chief has evaluated Employee’s knowledge, experience, skills and abilities, and desires to continue Employees employment as the Fire Prevention Officer pursuant to the terms of this Agreement.
- C. The Fire Prevention Officer position is appointed by the Interim General Manager/Fire Chief but is subject to review and ratification by the San Miguel Community Services District Board of Directors (“Board”).
- D. Employee also serves as the District’s Assistant Fire Chief and the terms and conditions of his service in that role are described in a separate employment agreement.
- E. The Parties desire to execute this Agreement pursuant to the authority of and subject to the provisions of California Government Code (“Government Code”) section 53260 *et seq.*

NOW, THEREFORE, in consideration of the mutual covenants entered into between the Parties, and in consideration of the benefits that accrue to each, it is agreed as follows:

AGREEMENT

Section 1. Recitals. The recitals set forth above (“Recitals”) are incorporated herein by this reference and made a part of this Agreement. In the event of any inconsistencies between the Recitals and Sections 1 through 10 of this Agreement, Sections 1 through 10 will prevail.

Section 2. Effective Date. This Agreement shall become effective once executed by both the District and Employee (“Effective Date”).

Section 3. Appointment of Fire Prevention Officer Duties, and Term.

Section 3.1. Appointment of Fire Prevention Officer and Duties. The Fire Chief hereby appoints Employee to the position of Fire Prevention Officer, in and for the District, to perform the function and duties of the Fire Prevention Officer, as listed in **Exhibit A**. Employee accepts such appointment and employment pursuant to the terms of this Agreement. Employee shall further perform the functions and duties specified under the laws of the State of California, the District's Resolutions, and such other duties and functions as may from time-to-time be assigned.

Section 3.2. Other Employment. Employee may undertake outside activities for compensation, provided such activities do not interfere with Employee's duties and responsibilities specified herein and do not create a conflict of interest with said duties. Employee's employment outside of the District must conform with applicable District conflict of interest policies in effect at the time of execution of the Agreement, which may be amended from time to time. Employee is presently self-employed as a construction contractor. This employment is expressly authorized by the Board.

Section 3.3. Exempt Employee. The general business hours for District employees are Monday through Friday, 8:30 a.m. to 4:30 p.m. However, it is recognized by the Parties that Employee is an exempt employee for purposes of the Fair Labor Standards Act of 1938 (29 U.S.C. § 201 *et seq.*; 29 U.S.C. § 213(b)(20)). Employee shall not receive overtime or extra compensation for hours worked outside of the District's general business hours, which are necessary to fulfill the duties of the Fire Prevention Officer position, unless otherwise provided in this Agreement.

Section 3.4. After Hours Response. Fire Department training, drills, call responses beyond contractual hours of commitment and Master Mutual Aid fire responses shall be compensated at rates established by the Department and State.

Section 3.5. Schedule. The Fire Prevention Officer's daily and weekly work schedule shall vary in accordance with the work required to be performed. The Fire Prevention Officer position may include attendance at evening meetings on behalf of the Fire Chief and frequent irregular hours as necessary to meet deadlines and achieve objectives.

Section 3.6. Term. The term of this Agreement shall be for three (3) years from the Effective Date ("Term"). No later than three (3) months prior to the expiration of the Term, the Board shall provide written notice to Employee as to whether the Board intends to extend the Term.

Section 3.7. Physical Examination. Employee shall comply with the District's Drug and Alcohol Abuse policies and procedures. Failure to adhere to those policies may be considered a material breach of this Agreement and be cause for termination under Section 6 of this Agreement.

Employee may receive an annual physical examination at the District's expense or provide a copy of an annual physical examination performed by or for another employer. Refusal to submit for an annual physical examination by January of each year of this Agreement may be considered a material breach of this Agreement and cause for termination under Section 6 of this Agreement.

Employee shall comply with the District's Illness & Injury Prevention Policies in effect at the time of the execution of this Agreement, which may be amended from time to time.

Section 4. At-Will Employment. Employee is an at-will employee serving at the pleasure of the Fire Chief, as provided in Government Code section 36506. Accordingly, the Board may terminate Employee's employment at any time, with or without cause, and in accordance with the California Firefighter Bill of Rights.

Section 5. Compensation and Evaluations.

Section 5.1. Base Salary. The District agrees to pay Employee an annual salary ("Base Salary"), payable in installments at the same time that the other District employees are paid, and cumulative to Employee's position as the District's Assistant Fire Chief.

a) Compensation Calculation.

Beginning on the Effective Date, Employee's Fire Prevention Officer Base Salary shall be Forty-Three Six Hundred Seventeen Dollars and 60 Cents (\$43,617.60) per year ("Fire Prevention Compensation"). Fire Prevention Duties shall be performed during Normal District Operational Hours Tuesday through Thursday between the hours of 8:30 AM -4:30 PM for a total commitment of 24 hours per week.

Employee's Fire Prevention Compensation will be adjusted in accordance with any increase in the All-West urban, all urban consumers, not seasonally adjusted Consumer Price Index for the San Luis Obispo-Paso Robles-Arroyo Grande ("CPI"), but will not be decreased in the event there is any year-to-year or cumulative decrease in the CPI during the Term of this Agreement. Any increase to the Fire Prevention Compensation as a result of an increase to the CPI will be rounded up to the nearest dollar figure. Any changes in Employee's Fire Prevention Compensation shall be based on the December CPI, released every year in November, and shall become effective the first full pay period of January 2023 and the first pay period of January 2024. Notwithstanding the aforementioned, at no time shall Employee's Fire Prevention Compensation be increased more than four percent (4%) each year.

Section 5.2. Pro-rata Decrease. Employee acknowledges that the Base Salary may be subject to a pro-rata decrease based on the Board's adoption of an unpaid Mandatory Furlough Program adopted as a budgetary measure.

Section 5.3. Review and Evaluation. The Fire Chief will review and evaluate Employee's performance of his duties as Assistant Fire Chief/Fire Prevention Officer, pursuant to the terms of this Agreement ("Review and Evaluation"), on not less than an annual basis, and to provide Employee with a written performance review. The annual Review and Evaluation shall be conducted prior to January 1 of each year, or at the Fire Chief's discretion.

Section 5.4. Benefits. Employee shall be entitled to benefits from the District that other full-time employees are entitled to, as outlined in the District's Personnel Rules. These benefits include medical or healthcare benefits, holiday pay, compensatory time-off, sick leave, and vacation time. Compensatory time shall be 60 hours annually beginning January 1 each year for the duration of the agreement. These benefits are not cumulative to any other benefits described within an employment agreement for the Assistant Fire Chief position which Employee also holds with the District.

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Section 6.1. Voluntary Resignation. Employee may resign at any time and agrees to give the District at least ninety (90) days advance written notice of the effective date of Employee's resignation, unless the Parties otherwise agree in writing to a lesser time period. If Employee retires from full time public service with the District, Employee shall provide at least (90) days advance written notice. Employee's actual retirement date will be mutually established between the Parties. During the notice period, all rights and obligations of the Parties under this Agreement shall remain in full force and effect.

Section 6.2. Termination by the Fire Chief. The Fire Chief or his or her designee may terminate this Agreement and remove Employee from his position as Fire Prevention Officer at any time with cause. Within ten (10) days of the Fire Chief's termination of this Agreement, Employee may make a written request for an administrative hearing before a neutral hearing officer, as required by the California Firefighter Bill of Rights. (Government Code, § 3250 *et seq.*) In the event Employee does not timely request an administrative hearing, the Fire Chief or his or her designee's termination decision shall be final.

Section 7. Indemnification. The District shall defend, hold harmless, and indemnify Employee against any tort, personnel, civil rights, or professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as Fire Prevention Officer in accordance with California's Tort Claims Act (Government Code, § 825 *et seq.*), and shall provide a defense to Employee in accordance with Government Code sections 995-996.5. The District may decline to defend or indemnify Employee only as permitted by the Government Code. District may compromise and settle any such claim or suit and pay the amount of any resulting settlement or judgment. Provided, however, that the District's duty to defend and indemnify shall be contingent upon Employee's good faith cooperation with such defense. In the event the District provides funds for legal criminal defense pursuant to this Section, Employee shall reimburse the District for such legal criminal defense funds if Employee is convicted of a crime involving an abuse of office or position, as provided by Government Code sections 53243-53243.4.

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communication shall be deemed to have been given and received on the first to occur of (a) actual receipt by any of the addressees designated below as the Party to whom notices are to be sent, or (b) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If given by Federal Express or similar courier, a notice or communication shall be deemed to have been given and received on the date delivered, as shown on a receipt issued by the courier. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below:

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ATTN: President of the Board

With courtesy copies to: WhiteBrenner, LLP
ATTN: Douglas L. White
1414 K Street, 3rd Floor
Sacramento, CA 95814

If to Employee: San Miguel Community Services District
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ATTN: Scott Young
w/cc: home address on file

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10.2. Entire Agreement. This Agreement constitutes the final, complete, and exclusive statement of the terms of the agreement between the Parties and supersedes all other prior or contemporaneous oral or written understandings and agreements of the Parties. No Party has been induced to enter into this Agreement by, nor is any Party relying on, any representation or warranty except those expressly set forth in this Agreement.

10.3. Severability of Agreement. If a court or an arbitrator of competent jurisdiction holds any section of this Agreement to be illegal, unenforceable, or invalid for any reason, the validity and enforceability of the remaining sections of this Agreement shall not be affected.

10.4. Authority. All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles, and capacities herein stated on behalf of any entities, persons, states, or firms represented or purported to be represented by such entities, persons, states, or firms and that all former requirements necessary or required by state or federal law in order to enter into this Agreement had been fully complied with. Further, by entering into this Agreement, neither Party hereto shall have breached the terms or conditions of any other contract or agreement to which such Party is obligated, which such breach would have a material effect hereon.

10.5. Headings. The headings in this Agreement are included for convenience only and neither affect the construction or interpretation of any section in this Agreement nor affect any of the rights or obligations of the Parties to this Agreement.

10.6. Necessary Acts and Further Assurances. The Parties shall, at their own cost and expense, execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

10.7. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of California.

10.8. Waiver. No covenant, term, or condition, or the breach thereof, shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

10.9. Counterparts. This Agreement may be executed in counterparts and all so executed shall constitute an agreement which shall be binding upon the Parties hereto, notwithstanding that the signatures of all Parties and Parties' designated representatives do not appear on the same page.

10.10. Venue. Venue for all legal proceedings shall be in the Superior Court in and for the County of San Luis Obispo in the State of California.

10.11. Attorney's Fees and Costs. If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret sections of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, this Agreement has been entered into by and between EMPLOYEE and DISTRICT as of the date of the Agreement set forth above.

DISTRICT:
San Miguel Community Services District, a
California community services District

EMPLOYEE:
By: _____
Scott Young, an individual

By: _____
Raynette Gregory, Board President

Date Signed: _____

Date Signed: _____

By: _____
Tamara Parent, Board Clerk

Date Signed: _____

Approved as to Form and Content:

By: _____
Douglas L. White, District General Counsel

EXHIBIT B

FIRE DEPARTMENT POSITION DESCRIPTION

Class Title: **Fire Prevention Officer**

Department: **Fire**

Date: *5/2/2019*

GENERAL PURPOSE

Under the supervision of the Fire Chief, the Fire Prevention Officer inspects for fire and life safety hazards and enforces all applicable codes, regulations and ordinances for the prevention of fire and the protection of life and property against fire or other disaster. In addition, the Fire Prevention Officer will establish an efficient and sustainable Fire Prevention program to be administered by the San Miguel Fire Department.

SUPERVISION RECEIVED

Works under the general guidance and direction of the Fire Chief and District General Manager.

SUPERVISION EXERCISED

Supervises all volunteer officers and firefighter, either directly or through other subordinate officers, and as directed or assigned by Fire Chief.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Assume responsibility for a wide variety of fire prevention activities at the Department.
- Oversees weed abatement program as needed
- Oversees the hydrant inspection program
- Reports violation of laws, ordinances, and safety standards to the Fire Marshal.
- Maintains required records and prepares reports.
- Participate in planning activities both locally and state wide related to Fire Prevention and Education.
 - Participate in the local school programs currently in place and or create new Fire Prevention programs as necessary.
 - Attend classes, seminars and training required to remain current and proficient with the latest Fire Prevention practices.
- Receive, review, correct and accept construction drawings for new construction and remodeling projects with in the Districts Authority.
 - Attend preplanning & planning meetings with County Staff, elected officials', developers and individuals for all items related to construction having Fire and Life Safety components within the District's boundaries.
 - Review all planning documentation for any projects subject to the Districts Fee Schedule.
 - Represent the District for all construction items related to Fire and Life Safety throughout the planning process.

- Represent the District in all matters related to Fire & Life Safety Code Enforcement items.
 - Respond to and follow up to call in complaints.
 - Perform annual building inspections on all businesses, assembly occupancies, multifamily complexes, daycare facilities and any other facility requiring annual inspections.
 - Complete inspection forms and follow up on any items failing to pass inspection.
- Represent the District in all matters related to Fire & Life Safety Inspections.
 - Perform inspections for any construction project subject to the Districts current Plan Check, Inspection Process and Fee Schedule.
 - Inspections typically involve 1- rough inspection and 1- final inspection per County permit. Additional inspections may be required at an additional cost the permittee.
 - Issues correction notices and citations.
 - Issues permits for public assemblies and all occupancies listed in the fire and building code.
- Participate in continuing education and County Planning activities
 - Participate in continuing education as required to remain proficient in Fire and Life Safety.
 - Participate in County Hazard Mitigation Planning.

DESIRED MINIMUM QUALIFICATIONS

- **Education and Experience:**
 - Graduation from high school or GED equivalent, or
 - College degree in fire suppression or similar fire protection service is preferred.
 - Five (5) years prior work experience as a volunteer firefighter, including certification as an E.M.T. or First Responder, Driver's License Class B or Firefighter Endorsement, and two (2) years of supervisory duties which must have been equivalent to Captain or higher rank.
- **Knowledge of:**
 - Principles, systems, procedures, practices and methods employed in fire prevention, inspection, and investigation.
 - Local, state, and national codes and laws that are related to fire prevention.
 - Operation and capabilities of different types of fire department apparatus and the ability to apply this knowledge to fire prevention situations.
 - Building materials and construction and the principles of heat travel and combustion.
 - Firefighting methods and equipment
 - Fire engineering principles and the systems and equipment used in detecting and suppressing fires.
 - Water systems and roadways
 - Geography and major target hazards in the District.

- **Ability and Skills to:**

- Make independent decisions in emergent and non-emergent situations based on applicable codes and established procedures.
- Investigate complaints, make recommendations or corrections, write letters or citations and monitor cases until they are closed.
- Work with other agencies in making inspections and assisting them with investigations as necessary
- Conduct inspections of a variety of facilities
- Be firm, yet tactful in enforcing compliance with plans, specifications, ordinances, and codes.
- Understand, explain and apply policies and procedures.
- Conduct educational programs and respond to a variety of questions relating to fire prevention.
- Analyze fire protection problems and develop objective solutions by applying innovative approaches to problem solving.
- Conduct research related to codes, regulations and laws and make effective recommendations.
- Prepare and present oral and written reports.
- Communicate clearly and concisely, both orally and in writing.
- Work with minimum supervision in an efficient, well-organized manner to meet deadlines.
- Prepare clean and concise reports.
- Operate a personal computer and software program to including word processing, spreadsheets and database at a level sufficient for successful job operations.
- Continue to pursue education necessary to remain current with all aspects of the position.

SPECIAL REQUIREMENTS

- Must be eighteen (18) years of age or older at time of hire;
- Must possess, or be able to obtain by time of hire, a valid State Driver's License with Commercial Driver's License endorsement or certification of Emergency Vehicle Accident Prevention Program (EVAP) without record of suspension or revocation in any state;
- No felony convictions or disqualifying criminal histories within the past seven years;
- Ability to read and write the English language;
- Ability to meet departmental physical fitness standards.

TOOLS AND EQUIPMENT USED

Emergency medical aid unit, fire apparatus, fire pumps, hoses, and other standard firefighting equipment, ladders, first aid equipment, radio, pager, personal computer, phone.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit; talk or hear; stand; walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl; and taste or smell.

The employee must frequently lift and/or move up to 10 pounds and occasionally lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed primarily in office, vehicles, and outdoor settings, in all weather conditions, including temperature extremes, during day and night shifts. Work is often performed in emergency and stressful situations. Individual is exposed to hearing alarms and hazards associated with fighting fires and rendering emergency medical assistance, including smoke, noxious odors, fumes, chemicals, liquid chemicals, solvents and oils.

The employee occasionally works near moving mechanical parts and in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration.

The noise level in the work environment is usually quiet in office settings, and loud at an emergency scene.

NOTE: Appointees will be subject to completion of a 12-month probationary period.

The examples of duties are intended only as illustrations of the various types of work performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Approval: _____

Fire Chief

Approval: _____

Board President



Board of Directors

President

Raynette Gregory

Vice President

Anthony Kalvans

Board Members

Hector Palafox

Ward Roney

Vacancy

General Manager

Rob Roberson

Fire Chief

Rob Roberson

Mission Statement

Committed to serving the community with effectiveness, efficiency, and care to support the economic and social quality of life in San Miguel

Proudly serving San Miguel with:

- Fire Protection
- Street Lighting
- Water
- Wastewater
- Solid Waste

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

Tel. 805-467-3388
Fax 805-467-9212

10/1/2021

Scott Young

Email: fireprevention@sanmiguelcsd.org

RE: Side Letter regarding cell phone stipend

Dear Mr. Young,

As you are aware, the San Miguel Community Services District ("District") is in the process of adopting a new policy and procedure for management employees to be issued smartphone cellular devices which will be paid for by the District. Currently you receive a monthly stipend from the District to use your personally-owned cellular phone for District purposes. It is anticipated that you will be issued a District cellular phone in the next 30-60 days.

Until you are provided with the District-issued cell phone, you will receive a monthly stipend of Fifty Dollars (\$50.00 or \$1.66 per day per 30-day period) paid at regular increments with your salary and other compensation. You are expected to be reasonably responsive to calls and messages on your cell phone and you are advised that using your personally-owned cell phone for District business results in your phone and its contents being subject to search or disclosure under the California Public Records Act (Government Code section 6254 et.seq.) or pursuant to court orders and other civil or criminal statutes. The stipend will end upon the receipt of the District-issued cell phone, and the monthly stipend will be pro-rated for the period of time in which you utilized your personal device for District purposes.

Once you are provided with the District-issued cell phone, you will be subject to the provisions of the District cell phone policy.

Signed,

Rob Roberson

RESOLUTION NO. 2021-43

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING AN EMPLOYMENT AGREEMENT FOR ASSISTANT FIRE CHIEF/FIRE PREVENTION OFFICER SCOTT YOUNG AND AUTHORIZING THE INTERIM GENERAL MANAGER TO EXECUTE AND ENTER INTO THE AGREEMENT ON BEHALF OF THE DISTRICT AND APPROVE A FY2021-22 BUDGET ADJUSTMENT

WHEREAS, Scott Young has been serving as the Assistant Fire Chief and Fire Prevention Officer for the San Miguel Community Services District for three years under an employment contract ; and

WHEREAS, the current employment agreement is due to expire in January 2022; and

WHEREAS, Fire Chief Rob Roberson has recommended that the Board reappoint Scott Young as the Assistant Fire Chief/Fire Prevention Officer for another three-year term based on his dedication, knowledge, experience, and expertise; and

WHEREAS, the Assistant Fire Chief/Fire Prevention Officer Employment Agreements detail the terms and conditions of his employment; and

WHEREAS, the District Board of Directors and Robert Roberson wish to appoint Scott Young as Assistant Fire Chief/Fire Prevention Officer; and

WHEREAS, the Board of Directors seeks to approve the Agreements and authorize the Interim General Manager to execute such Agreements.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving the Employment Agreements for Assistant Fire Chief/Fire Prevention Officer Scott Young and the San Miguel Community Services District, attached hereto as Exhibit A/B and authorizing the Interim General Manager to execute and enter into the agreements on behalf of the District and approve a FY2021-22 Budget Adjustment.

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 16th day of December , 2021.

Raynette Gregory, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Rob Roberson, Interim General Manager

Douglas L. White, District General Counsel

EXHIBIT A

(see attached Asst. Fire Chief)

EXHIBIT B

(see attached Fire Prevention Officer)



San Miguel Community Services District
AGENDA ITEM: XI – 4 - 1
Financial Report

December 9, 2021

BOARD ACTION: Review the enumeration of Financial Reports for November 2021

November 2021 Revenue: \$260,124.81 User Fee Revenue, Property Taxes and Franchise Fees

November 2021 Expenses: \$234,145.30

CSD PROJECTS:

Resolution 2021-06: Generator Project- \$230,000.00 CALOES Power Resiliency Grant

NOVEMBER costs: All Tech- 2 Generators \$93,725.78 & EQ-Wine Cover for Well 4 \$2,346.17

Grant use to date: \$131,598.28 (currently 57% of the grant has been used)

Status: In Process

WWTF Expansion- SWRCB Order June 2018

NOVEMBER costs: GSI Water Solutions Engineer & Tech Services \$20,215.00, MDC Services \$1,105.00

Project costs to date: \$448,278.60

Status: In Process

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

NOVEMBER costs: 0

Project costs to date: \$4,620.25 (34% spent thru November 2021)

Status: In Process

Fire Temporary Housing Unit-

NOVEMBER costs: MDC Services \$536.25 Civil Engineering

Project costs to date: \$8,096.01

Status: In Process

Resolution 2021-20: VFD at Well 4- Budget: \$12,114.04

NOVEMBER costs: Awalt Co \$12,114.04

Status: Finished

Resolution 2021-32: WWTF FRM replace Dissolved Oxygen meters- Budget: \$16,971.60

NOVEMBER costs: \$0

Project costs to date: \$0

Status: Started

Resolution 2021-33: WWTF MBR- Budget: \$206,835.37/\$6,894,512.30

NOVEMBER costs: 0

Status: Started

Resolution 2021-35: WWTF Headworks- Budget: \$250,231.00

NOVEMBER costs: 0

Status: Started

LEGAL SERVICES

Legal bills: September \$7,570.70, October \$10,216.00

2021/22 LEGAL EXPENSES TO DATE:

BOARD MEETINGS:	\$ 10,259.45
CSD BOARD REQUESTS:	\$ 1,049.68
GENERAL CSD/ADMIN:	\$ 3,476.72
GENERAL HR AND HR CONTRACTS:	\$ 3,381.50
HR INVESTIGATION/ARBITRATION:	\$ 3,317.28
PUBLIC RECORDS REQUESTS:	\$ 1,115.89
RECALL:	\$ 2,469.69
SEWER:	\$ 758.80
STEINBECK:	\$ 12,173.50
WHITE OAK:	\$ 2,792.60
WATER:	\$ 4,471.50
	\$ 45,266.61

OTHER GENERAL OPERATING EXPENSES- OCTOBER

- CalPERS \$17,824.41 – November monthly
- PG&E \$9,728.18 – Facilities electrical
- Bunyon Bros Tree Service \$4,450.00 – trim trees along Mission St
- SLO County EH \$2,163.50 – Hazmat Disclosures
- Univar \$2,136.16 – SOD Hypo
- San Luis Power House \$2,123.18 – Annual Generator Service
- City of Paso Robles \$1,461.89 – Portion of Corrective Action Plan
- FGL \$1,219.00 – monthly monitoring and testing
- MidState Concrete \$1,204.08 – Well 3
- Local IT Expert \$1,068.00 – monthly service plus LOREX Cloud Setup

RECOMMENDATION: Review this enumeration of Financial Reports for November 2021. These items are for information and discussion only. Hold on filing till after the 2020/2021 audit is completed.

PREPARED BY:

Michelle Hido

Financial Officer

REVIEWED BY:

Rob Roberson

Interim General Manager/Fire Chief

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7371	19305S	650 13 STARS MEDIA	112.86					
1	7939 11/04/21	RFP- MSP	23.14			20 62000	393	10200
2	7939 11/04/21	RFP- MSP	2.26			30 63000	393	10200
3	7939 11/04/21	RFP- MSP	42.89			40 64000	393	10200
4	7939 11/04/21	RFP- MSP	42.31			50 65000	393	10200
5	7939 11/04/21	RFP- MSP	2.26			60 66000	393	10200
7376	19305S	650 13 STARS MEDIA	111.10					
1	8073 11/16/21	Energy Service Contract notice	111.10			40 64000	587	10200
7425	19352S	650 13 STARS MEDIA	472.50					
1	8133 11/24/21	BOARD VACANCY AD	96.86			20 62000	393	10200
2	8133 11/24/21	BOARD VACANCY AD	9.45			30 63000	393	10200
3	8133 11/24/21	BOARD VACANCY AD	179.55			40 64000	393	10200
4	8133 11/24/21	BOARD VACANCY AD	177.19			50 65000	393	10200
5	8133 11/24/21	BOARD VACANCY AD	9.45			60 66000	393	10200
Total for Vendor:			696.46					
7377	19306S	675 ALL TECH SERVICES INC	93,725.78					
CALOES GENERATORS RES 2021-11 WELL 3 & 4								
1	19-12162 11/16/21	GENERATORS X2 WELL 3 & 4	93,725.78			50 65000	590	10200
Total for Vendor:			93,725.78					
7369	19307S	689 AMAZON CAPITOL SERVICES	34.91					
INV# 1F41-GNTL-XGWX								
8	TLXGWX 11/01/21	BOLT ON JACK	34.91			40 64000	349	10200
7370	19307S	689 AMAZON CAPITOL SERVICES	98.95					
INV# 197J-Q7XT-TRVN								
1	XTTRVN 11/01/21	DANGER SIGN, FILES, 1993, GRIP	29.71			20 62000	410	10200
2	XTTRVN 11/01/21	DANGER SIGN, FILES, 1993, GRIP	2.90			30 63000	410	10200
3	XTTRVN 11/01/21	DANGER SIGN, FILES, 1993, GRIP	55.08			40 64000	410	10200
4	XTTRVN 11/01/21	DANGER SIGN, FILES, 1993, GRIP	54.35			50 65000	410	10200
5	XTTRVN 11/01/21	DANGER SIGN, FILES, 1993, GRIP	2.90			60 66000	410	10200
9900	QQRVPF3TMK 11/01/21	HANGING FILES LETER	-9.43			20 62000	410	10200
CI 3								

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
9901	QQRVPPF3TMK CI 3	11/01/21 HANGING FILES LETER	-0.92			30 63000	410	10200
9902	QQRVPPF3TMK CI 3	11/01/21 HANGING FILES LETER	-17.47			40 64000	410	10200
9903	QQRVPPF3TMK CI 3	11/01/21 HANGING FILES LETER	-17.25			50 65000	410	10200
9904	QQRVPPF3TMK CI 3	11/01/21 HANGING FILES LETER	-0.92			60 66000	410	10200
Total for Vendor:			133.86					
7347	19308S	34 BLAKE'S INC	6.07					
1	1459581	10/29/21 TOILET REPAIR	3.04			40 64000	305	10200
2	1459581	10/29/21 TOILET REPAIR	3.03			20 62000	305	10200
7348	19308S	34 BLAKE'S INC	23.74					
1	1461262	11/08/21 PVC SXS ELL 1 1/2	23.74			30 63000	353	10200
7363	19308S	34 BLAKE'S INC	11.18					
2	1459459	10/28/21 TOILET REPAIR PART	11.18			20 62000	352	10200
7364	19308S	34 BLAKE'S INC	44.03					
2	1459174	10/27/21 PAINT SUPPLIES	44.03			50 65000	353	10200
Total for Vendor:			85.02					
7382	19309S	702 BUNYON BROS TREE SERVICE	4,450.00					
TREE PRUNING 11TH ST-14TH STREET								
1	25587	11/09/21 TREE PRUNING 11TH ST-14TH ST	4,450.00			30 63000	353	10200
Total for Vendor:			4,450.00					
7406	19337S	432 CA STATE FIREFIGHTERS'	255.00					
Active Firefighter Membership Dues								
05/01/21 - 04/30/22								
1	12160	08/18/21 3 Members	255.00			20 62000	385	10200
Total for Vendor:			255.00					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7431	-99407E	416 CALPERS	501.08					
CalPers PERPA Annual Unfunded Accrued Liability Actuarial Valuation for Rate Plan 26019								
1	16601134	11/01/21 CalPers 3100 Retirement	102.72			20 21851		10250
2	16601134	11/01/21 CalPers 3100 Retirement	10.02			30 21851		10250
3	16601134	11/01/21 CalPers 3100 Retirement	190.41			40 21851		10250
4	16601134	11/01/21 CalPers 3100 Retirement	187.91			50 21851		10250
5	16601134	11/01/21 CalPers 3100 Retirement	10.02			60 21851		10250
7432	-99406E	416 CALPERS	1,387.17					
CalPers 4680 Annual Unfunded Accrued Liability Classic Plan 06-30-19 Actuarial Valuation								
1	16601126	11/01/21 CalPers 3100 Retirement	0.00			20 21850		10250
2	16601126	11/01/21 CalPers 3100 Retirement	69.34			30 21850		10250
3	16601126	11/01/21 CalPers 3100 Retirement	624.24			40 21850		10250
4	16601126	11/01/21 CalPers 3100 Retirement	624.24			50 21850		10250
5	16601126	11/01/21 CalPers 3100 Retirement	69.35			60 21850		10250
7433	-99405E	416 CALPERS	1,609.23					
CalPers 3100 Retirement Classic Classic Plan PP Check Date 10/11/21								
1	16555464	10/11/21 CalPers 3100 Retirement	0.00			20 21850		10250
2	16555464	10/11/21 CalPers 3100 Retirement	60.81			30 21850		10250
3	16555464	10/11/21 CalPers 3100 Retirement	534.12			40 21850		10250
4	16555464	10/11/21 CalPers 3100 Retirement	953.50			50 21850		10250
5	16555464	10/11/21 CalPers 3100 Retirement	60.80			60 21850		10250
7434	-99404E	416 CALPERS	1,767.99					
CalPers 26019 Retirement/PEPRA Payroll Check Date 10/11/2021								
1	16555503	10/11/21 CalPers 3100 Retirement	480.78			20 21851		10250
2	16555503	10/11/21 CalPers 3100 Retirement	16.28			30 21851		10250
3	16555503	10/11/21 CalPers 3100 Retirement	702.36			40 21851		10250
4	16555503	10/11/21 CalPers 3100 Retirement	548.53			50 21851		10250
5	16555503	10/11/21 CalPers 3100 Retirement	20.04			60 21851		10250

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7435 -99403E 416 CALPERS CalPers 26019 Retirement/PEPRA Payroll Check Date 10/25/2021			1,789.12					
1	16555014	10/25/21 CalPers 3100 Retirement	481.06			20 21851		10250
2	16555014	10/25/21 CalPers 3100 Retirement	16.42			30 21851		10250
3	16555014	10/25/21 CalPers 3100 Retirement	714.75			40 21851		10250
4	16555014	10/25/21 CalPers 3100 Retirement	556.72			50 21851		10250
5	16555014	10/25/21 CalPers 3100 Retirement	20.17			60 21851		10250
7436 -99402E 416 CALPERS CalPers 3100 Retirement Classic Classic Plan PP Check Date 10/25/21			1,609.23					
1	16555479	10/25/21 CalPers 3100 Retirement	0.00			20 21850		10250
2	16555479	10/25/21 CalPers 3100 Retirement	60.81			30 21850		10250
3	16555479	10/25/21 CalPers 3100 Retirement	534.12			40 21850		10250
4	16555479	10/25/21 CalPers 3100 Retirement	953.50			50 21850		10250
5	16555479	10/25/21 CalPers 3100 Retirement	60.80			60 21850		10250
7437 -99401E 416 CALPERS CalPers 1800 Health Coverage month NOVEMBER 2021			5,860.59					
1	16590462	10/14/21 CalPers 1800 Health OCTOBER	382.73			20 62000	205	10250
2	16590462	10/14/21 CalPers 1800 Health OCTOBER	0.00			20 62000	206	10250
3	16590462	10/14/21 CalPers 1800 Health OCTOBER	95.40			20 21810		10250
4	16590462	10/14/21 CalPers 1800 Health OCTOBER	96.70			30 63000	205	10250
5	16590462	10/14/21 CalPers 1800 Health OCTOBER	0.00			30 63000	206	10250
6	16590462	10/14/21 CalPers 1800 Health OCTOBER	12.30			30 21810		10250
7	16590462	10/14/21 CalPers 1800 Health OCTOBER	1,681.99			40 64000	205	10250
8	16590462	10/14/21 CalPers 1800 Health OCTOBER	109.44			40 64000	206	10250
9	16590462	10/14/21 CalPers 1800 Health OCTOBER	330.87			40 21810		10250
10	16590462	10/14/21 CalPers 1800 Health OCTOBER	2,418.36			50 65000	205	10250
11	16590462	10/14/21 CalPers 1800 Health OCTOBER	109.44			50 65000	206	10250
12	16590462	10/14/21 CalPers 1800 Health OCTOBER	514.39			50 21810		10250
13	16590462	10/14/21 CalPers 1800 Health OCTOBER	96.70			60 66000	205	10250
14	16590462	10/14/21 CalPers 1800 Health OCTOBER	0.00			60 66000	206	10250
15	16590462	10/14/21 CalPers 1800 Health OCTOBER	12.27			60 21810		10250

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7438	-99400E	416 CALPERS CalPers 457 Plan Contribution PPE 9/20/2021 10/3/2021	1,650.00					
1	16596956	10/03/21 CalPers 457 Plan	90.00			20 21860		10250
3	16596956	10/03/21 CalPers 457 Plan	33.00			30 21860		10250
4	16596956	10/03/21 CalPers 457 Plan	535.00			40 21860		10250
5	16596956	10/03/21 CalPers 457 Plan	951.00			50 21860		10250
6	16596956	10/03/21 CalPers 457 Plan	41.00			60 21860		10250
7439	-99399E	416 CALPERS CalPers 457 Plan Contribution PPE 10/4/2021 10/17/2021	1,650.00					
1	16596957	10/17/21 CalPers 457 Plan	90.00			20 21860		10250
3	16596957	10/17/21 CalPers 457 Plan	33.00			30 21860		10250
4	16596957	10/17/21 CalPers 457 Plan	535.00			40 21860		10250
5	16596957	10/17/21 CalPers 457 Plan	951.00			50 21860		10250
6	16596957	10/17/21 CalPers 457 Plan	41.00			60 21860		10250
Total for Vendor:			17,824.41					
7402	19338S	67 CHARTER COMMUNICATIONS Acct# 8245-10-105-0027311 Spectrum Business Internet/Voice Service 11/11/21 - 12/10/21	324.97					
1	111121	11/11/21 Internet/Voice CSD NOVEMBER	97.47			20 62000	375	10200
2	111121	11/11/21 Internet/Voice CSD NOVEMBER	113.75			40 64000	375	10200
3	111121	11/11/21 Internet/Voice CSD NOVEMBER	113.75			50 65000	375	10200
7429	19353S	67 CHARTER COMMUNICATIONS Acct# 8245 10 105 0040553 1765 Bonita Treatment Plant Service from 11/18/2021 ~ 12/17/2021	149.97					
1	0553111821	11/18/21 Internet/Voice WWTP 11/18-	74.98			40 64000	375	10200
2	0553111821	11/18/21 Internet/Voice WWTP 11/18-	74.99			50 65000	375	10200
Total for Vendor:			474.94					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7420	19339S	199 CITY OF PASO ROBLES	1,461.89					
		SHARE OF 'PR CORRECTIVE ACTION PLAN'						
1	SM20211122	11/22/21 PR CORRECTIVE ACTION PLAN	1,461.89			50 65000	324	10200
		Total for Vendor:	1,461.89					
7407	19340S	429 COUNTY OF SAN LUIS OBISPO - EH	512.00					
		ACCT# AR0023550						
		SLT Well 8687 MARTINEZ DR						
1	IN0133340	11/17/21 Hazmat Disclosure	512.00			50 65000	715	10200
7408	19340S	429 COUNTY OF SAN LUIS OBISPO - EH	512.00					
		ACCT# AR0023548						
		Well 3 610 12TH ST						
1	IN0133339	11/17/21 Hazmat Disclosure	512.00			50 65000	715	10200
7409	19340S	429 COUNTY OF SAN LUIS OBISPO - EH	512.00					
		ACCT# AR0023547						
		WELL 4 BONITA AVE						
1	IN0133338	11/17/21 Hazmat Disclosure	512.00			50 65000	715	10200
7410	19340S	429 COUNTY OF SAN LUIS OBISPO - EH	512.00					
		ACCT# AR0023326						
		WWTF 1765 BONITA PL						
1	IN0133328	11/17/21 Hazmat Disclosure	512.00*			40 64000	715	10200
7419	19340S	429 COUNTY OF SAN LUIS OBISPO - EH	115.50					
		ACCT# AR0023550						
		SLT Well 8687 MARTINEZ DR						
1	IN0132884	11/10/21 CROSS CONNECTION REPORT	115.50			50 65000	362	10200
		Total for Vendor:	2,163.50					
7352	19310S	654 CULLIGAN WATER	7.94					
1	897418	10/31/21 WATER DELIVERY OCTOBER	3.97			40 64000	305	10200
2	897418	10/31/21 WATER DELIVERY OCTOBER	3.97			50 65000	305	10200
		Total for Vendor:	7.94					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7388	19311S 999999	DAVID MURRAY Water and Sewer deposit refund 1985 L ST	21.07					
20240-01	2	20240-01 11/15/21 WATER DEPOSIT REFUND 1985 L	10.53			50 20550		10200
	3	20240-01 11/15/21 SEWER DEPOSIT REFUND 1985 L	10.54			40 20550		10200
		Total for Vendor:	21.07					
7392	19312S 999999	DORMAN HYDRO-SEEDING Water HYDRANT METER deposit refund METER 8927371	650.00					
27489-10	2	27489-10 11/15/21 WATER METER 8927371 REFUND	650.00			50 20550		10200
		Total for Vendor:	650.00					
7360	19313S 651	DUSTIN PITTMAN 1 29350 11/02/21 WW2 exam payment Reimbursement	155.00 155.00*			40 64000	715	10200
		Total for Vendor:	155.00					
7340	19314S 400	EQ - WINE COVERS Well 4 Generator Cover Cal OES Grant	2,346.17					
	1	6947 11/10/21 Well 4 Generator Cover	2,346.17			50 65000	590	10200
		Total for Vendor:	2,346.17					
7403	19341S 107	FARM SUPPLY Cust No. 61338	151.84					
	1	227210 11/19/21 GLYPHOSTATE 2.5 GAL	75.92			40 64000	305	10200
	2	227210 11/19/21 GLYPHOSTATE 2.5 GAL	75.92			50 65000	305	10200
7415	19341S 107	FARM SUPPLY Cust No. 61338	51.48					
	1	227098 11/17/21 DYE BIG FOOT BLUE GAL	25.74			40 64000	305	10200
	2	227098 11/17/21 DYE BIG FOOT BLUE GAL	25.74			50 65000	305	10200
		Total for Vendor:	203.32					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7355 1	19315S 183544A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	205.00 205.00			40 64000	355	10200
7356 1	19315S 183541A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	70.00 70.00			40 64000	355	10200
7357 1	19315S 183540A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	81.00 81.00			40 64000	355	10200
7361 1	19315S 183543A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	42.00 42.00			50 65000	358	10200
7362 1	19315S 183674A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	67.00 67.00			50 65000	358	10200
7372 1	19315S 183856A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	67.00 67.00			50 65000	358	10200
7386 1 2 3	19315S 183767A 183767A 183767A	112 FGL - ENVIRONMENTAL ANALYTICAL COLIFORM COLIFORM COLIFORM	225.00 45.00 45.00 135.00			50 65000 50 65000 50 65000	356 357 359	10200 10200 10200
7398 1 2 3	19342S 183965A 183965A 183965A	112 FGL - ENVIRONMENTAL ANALYTICAL SRL 524M-TCP SRL 524M-TCP SRL 524M-TCP	300.00 100.00 100.00 100.00			50 65000 50 65000 50 65000	356 357 358	10200 10200 10200
7400 1	19342S 183766A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals	67.00 67.00			50 65000	358	10200
7424 1	19354S 183967A	112 FGL - ENVIRONMENTAL ANALYTICAL Metals Total	95.00 95.00			50 65000	358	10200
Total for Vendor:			1,219.00					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7350	19316S	632 FRONTIER COMMUNICATIONS (216-5)	94.56					
Acct #805-467-2015-051216-5								
Service from 11/1/21 - 11/31/21								
SCADA								
1	OCT 2021 11/01/21	Alarm/SCADA	47.28*			40 64000	310	10200
2	OCT 2021 11/01/21	Alarm/SCADA	47.28*			50 65000	310	10200
Total for Vendor:			94.56					
7365	19317S	308 FRONTIER COMMUNICATIONS (412-5)	61.59					
Acct #805-467-2818-010412-5								
Service from 10/22/21 ~ 11/21/21								
FS/CSD ALARM								
1	10/22/21	FS/CSD Alarm October	12.69*			20 62000	310	10200
2	10/22/21	FS/CSD Alarm October	1.24*			30 63000	310	10200
3	10/22/21	FS/CSD Alarm October	23.20*			40 64000	310	10200
4	10/22/21	FS/CSD Alarm October	23.22*			50 65000	310	10200
5	10/22/21	FS/CSD Alarm October	1.24*			60 66000	310	10200
7430	19355S	308 FRONTIER COMMUNICATIONS (412-5)	61.59					
Acct #805-467-2818-010412-5								
Service from 11/22/21 ~ 12/21/21								
FS/CSD ALARM								
1	11/22/21	FS/CSD Alarm NOVEMBER	12.69*			20 62000	310	10200
2	11/22/21	FS/CSD Alarm NOVEMBER	1.24*			30 63000	310	10200
3	11/22/21	FS/CSD Alarm NOVEMBER	23.20*			40 64000	310	10200
4	11/22/21	FS/CSD Alarm NOVEMBER	23.22*			50 65000	310	10200
5	11/22/21	FS/CSD Alarm NOVEMBER	1.24*			60 66000	310	10200
Total for Vendor:			123.18					
7394	19318S	999999 GERBASI, FRANKIE & MADUENA	57.05					
Water and Sewer deposit refund								
8708 OAK DR								
27272-01								
2	27272-02 11/15/21	WATER DEPOSIT REFUND 8708 OA	28.52			50 20550		10200
3	27272-02 11/15/21	SEWER DEPOSIT REFUND 8708 OA	28.53			40 20550		10200
Total for Vendor:			57.05					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7393	19319S 999999	GONZALEZ, SEBERIANO SILVA	94.82					
Water and Sewer deposit refund 605 A 11TH ST								
27428-01								
2	27428-01 11/15/21	WATER DEPOSIT REFUND 605 A 1	47.41			50 20550		10200
3	27428-01 11/15/21	SEWER DEPOSIT REFUND 605 A 1	47.41			40 20550		10200
Total for Vendor:			94.82					
7427	19356S 125	GREAT WESTERN ALARM	83.16					
A0702 Service Period: 12/01/21 - 12/31/21								
Inv 210802242101								
1	1102242101 12/01/21	Answering Service DECEMBER	41.58			40 64000	380	10200
2	1102242101 12/01/21	Answering Service DECEMBER	41.58			50 65000	380	10200
7428	19356S 125	GREAT WESTERN ALARM	32.00					
GW-661 Service Period: 10/1/21 - 10/31/21								
inv 210800545101								
1	1100545101 12/01/21	Alarm Monitoring DECEMBER	16.00			40 64000	380	10200
2	1100545101 12/01/21	Alarm Monitoring DECEMBER	16.00			50 65000	380	10200
Total for Vendor:			115.16					
7383	19320S 703	GSI WATER SOLUTIONS	20,215.00					
ENGINEERING AND RELATED TECH SERVICES								
1	00908.001- 11/08/21	ENGINEERING & TECH SRVCS	20,215.00			40 64000	587	10200
Total for Vendor:			20,215.00					
7417	19343S 626	JOHN DEER FINANCIAL	275.18					
1	727536 11/10/21	TANDEM TRAILER	137.59			40 64000	351	10200
2	727536 11/10/21	TANDEM TRAILER	137.59			50 65000	351	10200
Total for Vendor:			275.18					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7387	19321S 999999	JOHN SEMSEN LANDSCAPING CO	485.44					
		Water HYDRANT METER deposit refund METER 8428274						
27487-14	2	27487-14 11/15/21 WATER METER 8428274 REFUND	485.44			50 20550		10200
		Total for Vendor:	485.44					
7358	19322S 510	LOCAL IT EXPERTS	1,068.00					
1	326 11/04/21	MONTHLY IT SERVICE -NOVEMBER	182.45*			20 62000	321	10200
2	332 11/04/21	MONTHLY IT SERVICE -NOVEMBER	17.80*			30 63000	321	10200
3	326 11/04/21	MONTHLY IT SERVICE -NOVEMBER	338.20*			40 64000	321	10200
4	326 11/04/21	MONTHLY IT SERVICE -NOVEMBER	333.74*			50 65000	321	10200
5	326 11/04/21	MONTHLY IT SERVICE -NOVEMBER	17.80*			60 66000	321	10200
7	326 11/04/21	LOREX CLOUD APP SETUP CSD	18.25			20 62000	475	10200
8	326 11/04/21	LOREX CLOUD APP SETUP CSD	1.78			30 63000	475	10200
9	326 11/04/21	LOREX CLOUD APP SETUP CSD	33.82			40 64000	475	10200
10	326 11/04/21	LOREX CLOUD APP SETUP CSD	33.38*			50 65000	475	10200
11	326 11/04/21	LOREX CLOUD APP SETUP CSD	1.78*			60 66000	475	10200
14	326 11/04/21	LOREX CLOUD APP SETUP WWTP	44.50			40 64000	475	10200
15	326 11/04/21	LOREX CLOUD APP SETUP WWTP	44.50*			50 65000	475	10200
		Total for Vendor:	1,068.00					
7422	19357S 696	MCD SERVICES	536.25					
		THU CIVIL ENGINEERING DESIGN						
1	1224 11/23/21	CIVIL ENGINEERING-DESIGN	536.25*			20 62000	511	10200
7423	19357S 696	MCD SERVICES	1,105.00					
		WWTP CIVIL ENGINEERING DESIGN						
1	1225 11/23/21	CIVIL ENGINEERING-DESIGN	1,105.00			40 64000	587	10200
		Total for Vendor:	1,641.25					
7353	19323S 646	MISSION UNIFORM SUPPLY	53.12					
		qUniforms; Dodds, Sobotka, Pittman, Paslay						
1	515836064 11/03/21	Employee Uniforms	1.00			30 63000	495	10200
2	515836064 11/03/21	Employee Uniforms	25.56			40 64000	495	10200
3	515836064 11/03/21	Employee Uniforms	25.56			50 65000	495	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
4	515836064	11/03/21 Employee Uniforms	1.00			60 66000	495	10200
7359	19323S	646 MISSION UNIFORM SUPPLY	50.17					
		Uniforms; Dodds, Sobotka, Pittman, Paslay						
1	515392546	08/25/21 Employee Uniforms	2.05			30 63000	495	10200
2	515392546	08/25/21 Employee Uniforms	23.06			40 64000	495	10200
3	515392546	08/25/21 Employee Uniforms	23.06			50 65000	495	10200
4	515392546	08/25/21 Employee Uniforms	2.00			60 66000	495	10200
7374	19323S	646 MISSION UNIFORM SUPPLY	89.72					
		Uniforms; Dodds, Sobotka, Pittman, Paslay						
1	515926930	11/17/21 Employee Uniforms	1.00			30 63000	495	10200
2	515926930	11/17/21 Employee Uniforms	25.56			40 64000	495	10200
3	515926930	11/17/21 Employee Uniforms	25.56			50 65000	495	10200
4	515926930	11/17/21 Employee Uniforms	1.00			60 66000	495	10200
5	515926930	11/17/21 Employee Uniforms TP Pants	36.60			50 65000	495	10200
7384	19323S	646 MISSION UNIFORM SUPPLY	53.12					
		Uniforms; Dodds, Sobotka, Pittman, Paslay						
1	515878686	11/10/21 Employee Uniforms	1.00			30 63000	495	10200
2	515878686	11/10/21 Employee Uniforms	25.56			40 64000	495	10200
3	515878686	11/10/21 Employee Uniforms	25.56			50 65000	495	10200
4	515878686	11/10/21 Employee Uniforms	1.00			60 66000	495	10200
7397	19344S	646 MISSION UNIFORM SUPPLY	53.72					
		Uniforms; Dodds, Sobotka, Pittman, Paslay						
1	515974690	11/24/21 Employee Uniforms	1.00			30 63000	495	10200
2	515974690	11/24/21 Employee Uniforms	25.86			40 64000	495	10200
3	515974690	11/24/21 Employee Uniforms	25.86			50 65000	495	10200
4	515974690	11/24/21 Employee Uniforms	1.00			60 66000	495	10200
		Total for Vendor:	299.85					
7351	19324S	553 MOSS, LEVY & HARTZHEIM LLP	1,000.00					
		Audit 20-2021						
1	29268	10/30/21 Audit 20-2021	205.00			20 62000	323	10200
2	29268	10/30/21 Audit 20-2021	20.00			30 63000	323	10200
3	29268	10/30/21 Audit 20-2021	380.00			40 64000	323	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
4	29268	10/30/21 Audit 20-2021	375.00			50 65000	323	10200
5	29268	10/30/21 Audit 20-2021	20.00			60 66000	323	10200
		Total for Vendor:	1,000.00					
7404	19345S	17 N REX AWALT CORPORATION	12,114.04					
8X 3/4"		PVC S40						
1	20156	11/05/21 WELL 4 VFD RES#2021-20	12,114.04			50 65000	517	10200
		Total for Vendor:	12,114.04					
7345	19325S	182 NAPA AUTO PARTS	265.60					
2	092862	11/08/21 BATTERIES AND CABLES	132.80			40 64000	351	10200
3	092862	11/08/21 BATTERIES AND CABLES	132.80			50 65000	351	10200
		Total for Vendor:	265.60					
7344	19326S	701 NICK'S TELECOM	300.00					
1	6939	11/04/21 STATION PA SYSTEM REPAIR	300.00			20 62000	465	10200
		Total for Vendor:	300.00					
7343	19327S	636 OFFICE1	85.71					
		Maintenance Contract #CBM6913-02						
		Samsung/X4250LX						
		Acct No. 013014						
1	AR739890	11/01/21 MAINT/COPY CNTRCT 11/4-12/3/	17.57			20 62000	334	10200
2	AR739890	11/01/21 MAINT/COPY CNTRCT 11/4-12/3/	1.71			30 63000	334	10200
3	AR739890	11/01/21 MAINT/COPY CNTRCT 11/4-12/3/	32.58			40 64000	334	10200
4	AR739890	11/01/21 MAINT/COPY CNTRCT 11/4-12/3/	32.14			50 65000	334	10200
5	AR739890	11/01/21 MAINT/COPY CNTRCT 11/4-12/3/	1.71			60 66000	334	10200
		Total for Vendor:	85.71					
7354	19328S	621 PALAFOX, HECTOR	62.35					
		REISSUE EXPIRED CHECK						
1	021221	08/18/21 REISSUE EXPIRED CHECK 2/12/21	12.78			20 62000	111	10200
2	021221	08/18/21 REISSUE EXPIRED CHECK 2/12/21	1.25			30 63000	111	10200
3	021221	08/18/21 REISSUE EXPIRED CHECK 2/12/21	23.69			40 64000	111	10200
4	021221	08/18/21 REISSUE EXPIRED CHECK 2/12/21	23.38			50 65000	111	10200
5	021221	08/18/21 REISSUE EXPIRED CHECK 2/12/21	1.25			60 66000	111	10200
		Total for Vendor:	62.35					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7395	19346S	208 PG&E #6480-8	1,087.75					
Acct #8565976480-8								
1	11/18/21	12th & K 8565976725	8.94			30 63000	381	10200
2	11/18/21	Tract 2710 - 8562053214	69.60			30 63000	381	10200
3	11/18/21	Tract 2710 - 8564394360	30.27			30 63000	381	10200
4	11/18/21	Tract 2710 - 8560673934	75.68			30 63000	381	10200
5	11/18/21	Mission Heights - 8565976482	164.61			30 63000	381	10200
6	11/18/21	Tract 2605 - 8565976109	35.28			30 63000	381	10200
7	11/18/21	9898 River Rd. - 8565976002	327.99			30 63000	381	10200
8	11/18/21	9898 River Rd. - 8565976004	42.27			30 63000	381	10200
9	11/18/21	9898 River Rd. - 8565976008	199.57			30 63000	381	10200
10	11/18/21	9898 River Rd. - 8565976014	67.21			30 63000	381	10200
11	11/18/21	9898 River Rd. - 8565976481	47.13			30 63000	381	10200
12	11/18/21	9898 River Rd. - 8565976483	19.20			30 63000	381	10200
Total for Vendor:			1,087.75					
7399	19347S	209 PG&E #6851-8	8,640.43					
Acct #3675186851-8								
1	11/17/21	Old Fire Station/1297 L St	24.35			20 62000	381	10200
2	11/17/21	Fire Station/1150 Mission	9.53			20 62000	381	10200
3	11/17/21	Water Works #1/Well 3	1,459.26			50 65000	381	10200
4	11/17/21	Bonita Pl & 16th/Well 4	1,236.88			50 65000	381	10200
5	11/17/21	N St/WWTF	5,499.45			40 64000	381	10200
6	11/17/21	2HP Booster Station	18.36			50 65000	381	10200
7	11/17/21	Mission Heights Booster	9.53			50 65000	381	10200
8	11/17/21	14th St. & K St.	50.35			50 65000	381	10200
9	11/17/21	942 Soka Way lift station	109.36			40 64000	379	10200
10	11/17/21	Missn & 12th Lanscape~St light	122.03			30 63000	381	10200
11	11/17/21	SLT Well	101.33			50 65000	381	10200
Total for Vendor:			8,640.43					
7378	19329S	609 SAN LUIS POWER HOUSE	511.74					
Annual Service of KOHLER generator								
1	45768	11/11/21 GENERATOR ANNUAL SRVC KOHLER	511.74			20 62000	351	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7379	19329S	609 SAN LUIS POWER HOUSE	451.44					
		Annual Service of ONAN generator						
1	45767	11/11/21 GENERATOR ANNUAL SRVC ONAN	451.44			40 64000	349	10200
7380	19329S	609 SAN LUIS POWER HOUSE	580.00					
		Annual Service of MULTIQUIP generator						
1	45765	11/11/21 GENERATOR ANNUAL SRVC MLTIQUIP	580.00			40 64000	351	10200
7381	19329S	609 SAN LUIS POWER HOUSE	580.00					
		Annual Service of ONAN generator						
1	45766	11/11/21 GENERATOR ANNUAL SRVC ONAN	580.00			50 65000	351	10200
		Total for Vendor:	2,123.18					
7411	19348S	481 SAN MIGUEL COMMUNITY SERVICES	113.54					
		ACCT# 27476-00						
1	11/15/21	1199 Mission Irrigation Meter	113.54			30 63000	384	10200
7412	19348S	481 SAN MIGUEL COMMUNITY SERVICES	51.54					
		ACCT# 20547-00						
1	11/15/21	942 Soka Way	51.54			40 64000	384	10200
7413	19348S	481 SAN MIGUEL COMMUNITY SERVICES	615.31					
		ACCT# 01004-00						
1	11/15/21	1203 Mission St Irrigation Mtr	615.31			30 63000	384	10200
7414	19348S	481 SAN MIGUEL COMMUNITY SERVICES	26.94					
		ACCT# 318691						
1	11/15/21	1150 Mission Street	13.47			50 65000	384	10200
2	11/15/21	1150 Mission Street	13.47			40 64000	384	10200
		Total for Vendor:	807.33					
7349	19330S	238 SAN MIGUEL GARBAGE	103.98					
		ACCT# 110121						
1	110121	11/01/21 NOVEMBER 2021	51.99			40 64000	383	10200
2	110121	11/01/21 NOVEMBER 2021	51.99			50 65000	383	10200
		Total for Vendor:	103.98					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7385	4128S	247 SDRMA	713.76					
Employee Dental & Vision Insurance Allocation WS Coverage Month: DECEMBER 2021								
1	36874	11/10/21 DENTAL DECEMBER 2021	46.97			20 21811		10250
2	36874	11/10/21 DENTAL DECEMBER 2021	12.78			30 21811		10250
3	36874	11/10/21 DENTAL DECEMBER 2021	273.09			40 21811		10250
4	36874	11/10/21 DENTAL DECEMBER 2021	287.44			50 21811		10250
5	36874	11/10/21 DENTAL DECEMBER 2021	13.97			60 21811		10250
6	36874	11/10/21 DENTAL DECEMBER 2021	6.92			20 21812		10250
7	36874	11/10/21 DENTAL DECEMBER 2021	1.74			30 21812		10250
8	36874	11/10/21 DENTAL DECEMBER 2021	27.67			40 21812		10250
9	36874	11/10/21 DENTAL DECEMBER 2021	41.38			50 21812		10250
10	36874	11/10/21 DENTAL DECEMBER 2021	1.80			60 21812		10250
Total for Vendor:			713.76					
7418	19349S	5 SLO AIR POLLUTION CONTROL	625.00					
1	21812	11/23/21 610 12th ENGINE REPLACE	625.00			50 65000	715	10200
Total for Vendor:			625.00					
7341	19331S	657 SOUTHERN CALIFORNIA GAS COMPANY	352.76					
Gas only trench permit Project 226131								
1	PRJ 226131	11/10/21 Gas only trench permit	352.76			40 64000	587	10200
Total for Vendor:			352.76					
7366	19332S	298 UNIVAR USA INC	501.80					
1	49564053	10/25/21 SOD HYPO 12.5%Liquichlor	501.80			50 65000	483	10200
7367	19332S	298 UNIVAR USA INC	867.00					
1	49564052	10/25/21 SOD HYPO 12.5%Liquichlor	867.00			50 65000	482	10200
7368	19332S	298 UNIVAR USA INC	767.36					
1	49564051	10/25/21 SOD HYPO 12.5%Liquichlor	767.36			50 65000	481	10200
Total for Vendor:			2,136.16					

12/09/21
12:11:15

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 11/21

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7416	19350S	301 US BANK	4,009.36					
		STATEMENT DATE 11/22/2021						
1	11/22/21	ADOBE - MONTHLY KD	3.07			20 62000	385	10200
2	11/22/21	ADOBE - MONTHLY KD	0.30			20 62000	385	10200
3	11/22/21	ADOBE - MONTHLY KD	5.70			30 63000	385	10200
4	11/22/21	ADOBE - MONTHLY KD	5.62			40 64000	385	10200
5	11/22/21	ADOBE - MONTHLY KD	0.30			50 65000	385	10200
6	11/22/21	USPS- OES DIXIE	1.36			20 62000	315	10200
7	11/22/21	USPS- RESOLUTION WB	0.52			20 62000	315	10200
8	11/22/21	USPS- RESOLUTION WB	0.05			30 63000	315	10200
9	11/22/21	USPS- RESOLUTION WB	0.97			40 64000	315	10200
10	11/22/21	USPS- RESOLUTION WB	0.96			50 65000	315	10200
11	11/22/21	USPS- RESOLUTION WB	0.05			60 66000	315	10200
12	11/22/21	USPS- RECALL	4.54			20 62000	315	10200
13	11/22/21	USPS- RECALL	0.44			30 63000	315	10200
14	11/22/21	USPS- RECALL	8.41			40 64000	315	10200
15	11/22/21	USPS- RECALL	8.30			50 65000	315	10200
16	11/22/21	USPS- RECALL	0.44			60 66000	315	10200
32	11/22/21	ZOOM - BOARD MEETINGS	3.07			20 62000	385	10200
33	11/22/21	ZOOM - BOARD MEETINGS	0.30			30 63000	385	10200
34	11/22/21	ZOOM - BOARD MEETINGS	5.70			40 64000	385	10200
35	11/22/21	ZOOM - BOARD MEETINGS	5.62			50 65000	385	10200
36	11/22/21	ZOOM - BOARD MEETINGS	0.30*			60 66000	385	10200
37	11/22/21	ADOBE - MONTHLY TP	3.07			20 62000	385	10200
38	11/22/21	ADOBE - MONTHLY TP	0.30			30 63000	385	10200
39	11/22/21	ADOBE - MONTHLY TP	5.70			40 64000	385	10200
40	11/22/21	ADOBE - MONTHLY TP	5.62			50 65000	385	10200
41	11/22/21	ADOBE - MONTHLY TP	0.30*			60 66000	385	10200
42	11/22/21	RINGCENTRAL NOVEMBER PHONE	59.10*			20 62000	310	10200
43	11/22/21	RINGCENTRAL NOVEMBER PHONE	5.77*			30 63000	310	10200
44	11/22/21	RINGCENTRAL NOVEMBER PHONE	109.49*			40 64000	310	10200
45	11/22/21	RINGCENTRAL NOVEMBER PHONE	108.19*			50 65000	310	10200
46	11/22/21	RINGCENTRAL NOVEMBER PHONE	5.77*			60 66000	310	10200
56	11/22/21	AMAZON- TONER	91.04			40 64000	305	10200
57	11/22/21	AMAZON- TONER	91.04			50 65000	305	10200
58	11/22/21	AMAZON- FACE MASKS	3.49			40 64000	305	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
59	11/22/21	AMAZON- FACE MASKS	3.48			50 65000	305	10200
61	11/22/21	USPS- BACKFLOW TESTER CALIBR	28.15			50 65000	351	10200
63	11/22/21	LOWES- QUIKRETE	95.24			40 64000	305	10200
64	11/22/21	LOWES- QUIKRETE	95.25			50 65000	305	10200
67	11/22/21	MID STATE CONCRETE WELL 3	1,204.08			50 65000	353	10200
68	11/22/21	BATTERY SYSTEMS	448.11			20 62000	354	10200
69	11/22/21	CASCADE FIRE EQUIPT- BAGS	439.72			20 62000	457	10200
70	11/22/21	SAN PASO TRUCK STOP- DEF	24.00			20 62000	485	10200
71	11/22/21	AMAZON- BANDAGES, WRAP, BOX	235.61			20 62000	450	10200
72	11/22/21	OFFICE DEPOT- COMPUTER PART	107.19			20 62000	475	10200
73	11/22/21	BEST WESTERN- FIRE CLASS	532.00			20 62000	386	10200
74	11/22/21	BLAKES- STAPLER	27.17			20 62000	305	10200
75	11/22/21	MATT'S SMOG 8630	43.42			20 62000	354	10200
76	11/22/21	NFPA- CODE BOOKS	181.04			20 62000	385	10200
Total for Vendor:			4,009.36					
7342	19333S	327 VALLI INFORMATION SYSTEMS	836.84					
Web Posting Service and Postage for OCTOBER Billing								
1	78938	10/31/21 Web Posting, Postage OCTOBER	193.13*			40 64000	374	10200
2	78938	10/31/21 Web Posting, Postage OCTOBER	193.14*			50 65000	374	10200
3	78938	10/31/21 Printing OCTOBER	97.79*			40 64000	374	10200
4	78938	10/31/21 Printing OCTOBER	97.46*			50 65000	374	10200
5	78538	10/31/21 OTC/Online Monthly Maintenance	37.46			40 64000	334	10200
6	78938	10/31/21 OTC/Online Monthly Maintenance	37.50			50 65000	334	10200
7	78938	10/31/21 Printed insert S.ALARM/LATE FEE	88.15			20 62000	395	10200
8	78938	10/31/21 Printed insert S.ALARM/LATE FEE	88.15*			50 65000	374	10200
9	78938	10/31/21 E-TEXT SERVICE FEE	2.03*			40 64000	374	10200
10	78938	10/31/21 E-TEXT SERVICE FEE	2.03*			50 65000	374	10200
Total for Vendor:			836.84					
7373	19334S	511 VERIZON	90.12					
Laptop 805-423-7591,805-591-9233,805-591-9352								
Laptop 805-369-9703								
11/09/21 ~ 12/08/21								
1	9892356552	11/09/21 TABLETS NOVEMBER	37.04*			20 62000	310	10200
2	9892356552	11/09/21 TABLETS NOVEMBER	26.54*			40 64000	310	10200
3	9892356552	11/09/21 TABLETS NOVEMBER	26.54*			50 65000	310	10200
Total for Vendor:			90.12					

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
7346	19335S	317 WESTERN JANITOR SUPPLY INC	207.78					
1	189643	11/08/21 PAPER GOODS	69.26			20 62000	305	10200
2	189643	11/08/21 PAPER GOODS	69.26			40 64000	305	10200
3	189643	11/08/21 PAPER GOODS	69.26			50 65000	305	10200
Total for Vendor:			207.78					
7447	-99391E	612 WEX BANK	450.14					
FUEL BILL CLOSING DATE: 11/07/21								
1	75727435	11/07/21 Fuel 8600 OCTOBER	53.72			20 62000	485	10200
2	75727435	11/07/21 Fuel 8601 OCTOBER	100.29			20 62000	485	10200
3	75727435	11/07/21 Fuel 8630 OCTOBER	0.00			20 62000	485	10200
4	75727435	11/07/21 FUEL OES	0.00*			20 62000	307	10200
5	75727435	11/07/21 Fuel U8632 OCTOBER	69.44			40 64000	485	10200
8	75727435	11/07/21 Fuel U8632 OCTOBER	69.44			50 65000	485	10200
9	75727435	11/07/21 Fuel U8634 OCTOBER	0.00			40 64000	485	10200
10	75727435	11/07/21 Fuel U8634 OCTOBER	0.00			50 65000	485	10200
11	75727435	11/07/21 Fuel U8636 OCTOBER	78.62			50 65000	485	10200
12	75727435	11/07/21 Fuel U8636 OCTOBER	78.63			40 64000	485	10200
Total for Vendor:			450.14					
7396	19358S	473 WHITE BRENNER LLP	7,570.70					
6	43750	SEPT 11/15/21 General Legal - AS DELFINO	6.23			20 62000	327	10200
7	43750	SEPT 11/15/21 General Legal - AS DELFINO	0.54			30 63000	327	10200
8	43750	SEPT 11/15/21 General Legal - AS DELFINO	9.49			40 64000	327	10200
9	43750	SEPT 11/15/21 General Legal - AS DELFINO	10.30			50 65000	327	10200
10	43750	SEPT 11/15/21 General Legal - AS DELFINO	0.54			60 66000	327	10200
11	43746	SEPT 11/15/21 Stinebeck Legal	1,734.40			50 65000	332	10200
12		11/15/21 Water Legal- DISTRICT ENGINEER	0.00			50 65000	327	10200
13		11/15/21 Water Legal- GS MEETING	0.00			50 65000	327	10200
15		11/15/21 WHITE OAK LEGAL	0.00			50 65000	327	10200
16	43749	SEPT 11/15/21 HR legal- AS	617.41*			20 62000	333	10200
17	43749	SEPT 11/15/21 HR legal- AS	53.69*			30 63000	333	10200
18	43749	SEPT 11/15/21 HR legal- AS	939.54*			40 64000	333	10200
19	43749	SEPT 11/15/21 HR legal- AS	1,020.07*			50 65000	333	10200
20	43749	SEPT 11/15/21 HR legal- AS	53.69*			60 66000	333	10200
26	43751	SEPT 11/15/21 Public Record Req DAVIS/RE	52.65*			20 62000	319	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
27	43751 SEPT 11/15/21	Public Record Req DAVIS/RE	4.79*			30 63000	319	10200
28	43751 SEPT 11/15/21	Public Record Req DAVIS/RE	86.15*			40 64000	319	10200
29	43751 SEPT 11/15/21	Public Record Req DAVIS/RE	90.93*			50 65000	319	10200
30	43751 SEPT 11/15/21	Public Record Req DAVIS/RE	4.79*			60 66000	319	10200
31	11/15/21	FIRE LEGAL	0.00			20 62000	327	10200
32	43752 SEPT 11/15/21	SEWER - LIQ DAMAGES PROVIS	433.60			40 64000	327	10200
33	43745 SEPT 11/15/21	General Legal - ADMIN	83.54			20 62000	327	10200
34	43745 SEPT 11/15/21	General Legal - ADMIN	8.15			30 63000	327	10200
35	43745 SEPT 11/15/21	General Legal - ADMIN	154.85			40 64000	327	10200
36	43745 SEPT 11/15/21	General Legal - ADMIN	152.81			50 65000	327	10200
37	43745 SEPT 11/15/21	General Legal - ADMIN	8.15			60 66000	327	10200
38	43745 SEPT 11/15/21	General Legal - BOARD MEET	317.54			20 62000	327	10200
39	43745 SEPT 11/15/21	General Legal - BOARD MEET	30.98			30 63000	327	10200
40	43745 SEPT 11/15/21	General Legal - BOARD MEET	588.54			40 64000	327	10200
41	43745 SEPT 11/15/21	General Legal - BOARD MEET	580.80			50 65000	327	10200
42	43745 SEPT 11/15/21	General Legal - BOARD MEET	30.98			60 66000	327	10200
43	43745 SEPT 11/15/21	General Legal - O DAVIS	36.82			20 62000	327	10200
44	43745 SEPT 11/15/21	General Legal - O DAVIS	3.59			30 63000	327	10200
45	43745 SEPT 11/15/21	General Legal - O DAVIS	68.13			40 64000	327	10200
46	43745 SEPT 11/15/21	General Legal - O DAVIS	67.24			50 65000	327	10200
47	43745 SEPT 11/15/21	General Legal - O DAVIS	3.59			60 66000	327	10200
48	43745 SEPT 11/15/21	General Legal - BOARD	64.88			20 62000	327	10200
49	43745 SEPT 11/15/21	General Legal - BOARD	6.32			30 63000	327	10200
50	43745 SEPT 11/15/21	General Legal - BOARD	120.12			40 64000	327	10200
51	43745 SEPT 11/15/21	General Legal - BOARD	118.54			50 65000	327	10200
52	43745 SEPT 11/15/21	General Legal - BOARD	6.32			60 66000	327	10200
7421	19358S 473	WHITE BRENNER LLP	10,216.00					
1	43928 OCT 11/23/21	General Legal - DAVIS/RECAL	237.64			20 62000	327	10200
2	43928 OCT 11/23/21	General Legal - DAVIS/RECAL	23.18*			30 63000	333	10200
3	43928 OCT 11/23/21	General Legal - DAVIS/RECAL	440.50			40 64000	327	10200
4	43928 OCT 11/23/21	General Legal - DAVIS/RECAL	434.70			50 65000	327	10200
5	43928 OCT 11/23/21	General Legal - DAVIS/RECAL	23.18			60 66000	327	10200
6	43929 OCT 11/23/21	Stinebeck Legal	3,417.20			50 65000	332	10200
7	Water Legal-	DISTRICT ENGINEER	0.00			50 65000	327	10200
8	Water Legal-	GS MEETING	0.00			50 65000	327	10200
10	WHITE OAK	LEGAL	0.00			50 65000	327	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
11	43928	OCT 11/23/21 HR legal- AS	94.79*			20 62000	333	10200
12	43928	OCT 11/23/21 HR legal- AS	9.25*			30 63000	333	10200
13	43928	OCT 11/23/21 HR legal- AS	175.71*			40 64000	333	10200
14	43928	OCT 11/23/21 HR legal- AS	173.40*			50 65000	333	10200
15	43928	OCT 11/23/21 HR legal- AS	9.25*			60 66000	333	10200
21	43928	OCT 11/23/21 LAFCO	61.99			20 62000	327	10200
22	43928	OCT 11/23/21 LAFCO	6.05			30 63000	327	10200
23	43928	OCT 11/23/21 LAFCO	114.91			40 64000	327	10200
24	43928	OCT 11/23/21 LAFCO	113.40			50 65000	327	10200
25	43928	OCT 11/23/21 LAFCO	6.05			60 66000	327	10200
26	43930	OCT 11/23/21 General Legal - DAVIS/RECAL	37.88*			20 62000	319	10200
27	43930	OCT 11/23/21 General Legal - DAVIS/RECAL	3.70*			30 63000	319	10200
28	43930	OCT 11/23/21 General Legal - DAVIS/RECAL	70.22*			40 64000	319	10200
29	43930	OCT 11/23/21 General Legal - DAVIS/RECAL	69.30*			50 65000	319	10200
30	43930	OCT 11/23/21 General Legal - DAVIS/RECAL	3.70*			60 66000	319	10200
31		FIRE LEGAL	0.00			20 62000	327	10200
32		SEWER - LIQ DAMAGES PROVISION	0.00			40 64000	327	10200
33	43930	OCT 11/23/21 General Legal - ADMIN	185.98			20 62000	327	10200
34	43930	OCT 11/23/21 General Legal - ADMIN	18.14			30 63000	327	10200
35	43930	OCT 11/23/21 General Legal - ADMIN	344.74			40 64000	327	10200
36	43930	OCT 11/23/21 General Legal - ADMIN	340.20			50 65000	327	10200
37	43930	OCT 11/23/21 General Legal - ADMIN	18.14			60 66000	327	10200
38	43930	OCT 11/23/21 General Legal - BOARD MEETI	24.11			20 62000	327	10200
39	43930	OCT 11/23/21 General Legal - BOARD MEETI	2.35			30 63000	327	10200
40	43930	OCT 11/23/21 General Legal - BOARD MEETI	44.69			40 64000	327	10200
41	43930	OCT 11/23/21 General Legal - BOARD MEETI	44.10			50 65000	327	10200
42	43930	OCT 11/23/21 General Legal - BOARD MEETI	2.35			60 66000	327	10200
43	43928	OCT 11/23/21 General Legal - O DAVIS	38.01			20 62000	327	10200
44	43928	OCT 11/23/21 General Legal - O DAVIS	3.71			30 63000	327	10200
45	43928	OCT 11/23/21 General Legal - O DAVIS	70.45			40 64000	327	10200
46	43928	OCT 11/23/21 General Legal - O DAVIS	69.53			50 65000	327	10200
47	43928	OCT 11/23/21 General Legal - O DAVIS	3.71			60 66000	327	10200
48	43928	OCT 11/23/21 General Legal - BOARD MEETI	413.40			20 62000	327	10200
49	43928	OCT 11/23/21 General Legal - BOARD MEETI	40.33			30 63000	327	10200
50	43928	OCT 11/23/21 General Legal - BOARD MEETI	766.31			40 64000	327	10200
51	43928	OCT 11/23/21 General Legal - BOARD MEETI	756.23			50 65000	327	10200
52	43928	OCT 11/23/21 General Legal - BOARD MEETI	40.33			60 66000	327	10200

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
53	43928 OCT	11/23/21 General Legal - ADMIN	299.63			20 62000	327	10200
54	43928 OCT	11/23/21 General Legal - ADMIN	29.23			30 63000	327	10200
55	43928 OCT	11/23/21 General Legal - ADMIN	556.41			40 64000	327	10200
56	43928 OCT	11/23/21 General Legal - ADMIN	548.69			50 65000	327	10200
57	43928 OCT	11/23/21 General Legal - ADMIN	29.23			60 66000	327	10200
Total for Vendor:			17,786.70					
7375	19336S	322 YOUNG, SCOTT	305.00					
1	11/17/21	Fire Invstgtr. class per diem	305.00			20 62000	386	10200
Total for Vendor:			305.00					
# of Claims			95	Total:				204,446.84
Total Electronic Claims								18,274.55
Total Non-Electronic Claims								186172.29

Fund/Account	Amount
20 FIRE PROTECTION DEPARTMENT	
10200 Operating Cash - Premier	\$7,689.51
10250 Pac Premier - Payroll	\$1,776.58
30 STREET LIGHTING DEPARTMENT	
10200 Operating Cash - Premier	\$6,733.69
10250 Pac Premier - Payroll	\$423.20
40 WASTEWATER DEPARTMENT	
10200 Operating Cash - Premier	\$37,527.29
10250 Pac Premier - Payroll	\$6,793.06
50 WATER DEPARTMENT	
10200 Operating Cash - Premier	\$133,642.61
10250 Pac Premier - Payroll	\$9,097.41
60 SOLID WASTE DEPARTMENT	
10200 Operating Cash - Premier	\$315.57
10250 Pac Premier - Payroll	\$447.92
Total:	\$204,446.84

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	0.00	6,292.76	135,740.00	129,447.24	5 %
	Account Group Total:	0.00	6,292.76	135,740.00	129,447.24	5 %
46000	Revenues & Interest					
46000	Revenues & Interest	161.78	1,976.95	0.00	-1,976.95	** %
46009	Grants - Other	12.00	12.00	0.00	-12.00	** %
46100	Realized Earnings	-438.60	-2,645.20	0.00	2,645.20	** %
46150	Miscellaneous Income	0.00	0.42	0.00	-0.42	** %
46151	Refund/Adjustments	0.00	5.72	0.00	-5.72	** %
	Account Group Total:	-264.82	-650.11	0.00	650.11	** %
	Fund Total:	-264.82	5,642.65	135,740.00	130,097.35	4 %
40 WASTEWATER DEPARTMENT						
40000						
40900	Wastewater Sales	96,900.91	475,539.50	1,001,618.00	526,078.50	47 %
40910	Wastewater Late Charges	1,609.31	1,609.31	0.00	-1,609.31	** %
	Account Group Total:	98,510.22	477,148.81	1,001,618.00	524,469.19	48 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	78,684.80	81,979.77	66,956.00	-15,023.77	122 %
	Account Group Total:	78,684.80	81,979.77	66,956.00	-15,023.77	122 %
46000	Revenues & Interest					
46000	Revenues & Interest	34.47	267.50	0.00	-267.50	** %
46008	DWR Grants	0.00	23,114.00	180,000.00	156,886.00	13 %
46009	Grants - Other	210.00	210.00	0.00	-210.00	** %
46150	Miscellaneous Income	0.00	4,120.26	0.00	-4,120.26	** %
46151	Refund/Adjustments	0.00	58.96	0.00	-58.96	** %
46155	Will Serve Processing Fees	0.00	350.00	0.00	-350.00	** %
	Account Group Total:	244.47	28,120.72	180,000.00	151,879.28	16 %
	Fund Total:	177,439.49	587,249.30	1,248,574.00	661,324.70	47 %
50 WATER DEPARTMENT						
41000	Water Sales					
41000	Water Sales	77,592.14	441,710.19	920,172.00	478,461.81	48 %
41005	Water Late Charges	1,537.49	1,537.49	0.00	-1,537.49	** %
	Account Group Total:	79,129.63	443,247.68	920,172.00	476,924.32	48 %
46000	Revenues & Interest					
46000	Revenues & Interest	11.09	106.55	0.00	-106.55	** %
46007	State/Federal Grants	0.00	4,290.17	0.00	-4,290.17	** %
46009	Grants - Other	228.00	228.00	0.00	-228.00	** %
46115	CALOES Resiliency Grant	0.00	0.00	230,000.00	230,000.00	0 %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
50 WATER DEPARTMENT						
46150	Miscellaneous Income	0.00	900.20	0.00	-900.20	** %
46151	Refund/Adjustments	0.00	57.04	0.00	-57.04	** %
46155	Will Serve Processing Fees	0.00	250.00	3,000.00	2,750.00	8 %
	Account Group Total:	239.09	5,831.96	233,000.00	227,168.04	3 %
	Fund Total:	79,368.72	449,079.64	1,153,172.00	704,092.36	39 %
60 SOLID WASTE DEPARTMENT						
46000	Revenues & Interest					
46000	Revenues & Interest	2.42	30.13	0.00	-30.13	** %
46005	Franchise Fees	3,567.00	14,041.30	36,900.00	22,858.70	38 %
46009	Grants - Other	12.00	12.00	0.00	-12.00	** %
46150	Miscellaneous Income	0.00	0.42	0.00	-0.42	** %
46151	Refund/Adjustments	0.00	1.48	0.00	-1.48	** %
	Account Group Total:	3,581.42	14,085.33	36,900.00	22,814.67	38 %
	Fund Total:	3,581.42	14,085.33	36,900.00	22,814.67	38 %
	Grand Total:	260,124.81	1,056,056.92	2,574,386.00	1,518,329.08	41 %

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT	334.97	25,942.48	480,448.00	454,505.52	5 %
30 STREET LIGHTING DEPARTMENT	-264.82	5,642.65	135,740.00	130,097.35	4 %
40 WASTEWATER DEPARTMENT	177,439.49	587,249.30	1,248,574.00	661,324.70	47 %
50 WATER DEPARTMENT	79,368.72	449,079.64	1,153,172.00	704,092.36	39 %
60 SOLID WASTE DEPARTMENT	3,581.42	14,085.33	36,900.00	22,814.67	38 %
Grand Total:	260,459.78	1,081,999.40	3,054,834.00	1,972,834.60	35 %

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 21

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
62000 Fire							
62000 Fire							
	105 Salaries and Wages	11,917.02	55,652.36	160,000.00	160,000.00	104,347.64	35 %
	111 BOD Stipend	232.78	1,034.00	1,380.00	1,380.00	346.00	75 %
	113 OES Payroll Tax FICA	0.00	5,447.59	0.00	0.00	-5,447.59	*** %
	115 Payroll Expenses	341.18	1,874.51	2,000.00	2,000.00	125.49	94 %
	116 OES Payroll Expense	0.00	90,305.34	0.00	0.00	-90,305.34	*** %
	117 OES Duty Coverage	0.00	5,616.00	0.00	0.00	-5,616.00	*** %
	118 OES Payroll Tax SUI	0.00	1,335.08	0.00	0.00	-1,335.08	*** %
	120 Workers' Compensation	0.00	8,938.52	8,000.00	8,000.00	-938.52	112 %
	121 Physicals	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	125 Volunteer Firefighter Stipends	5,190.70	12,072.30	45,000.00	45,000.00	32,927.70	27 %
	126 OES Strike Team Payroll	-23,936.66	-23,936.66	0.00	0.00	23,936.66	*** %
	135 Payroll Tax - FICA	72.15	1,187.60	3,100.00	3,100.00	1,912.40	38 %
	140 Payroll Tax - Medicare	170.51	797.30	2,800.00	2,800.00	2,002.70	28 %
	155 Payroll Tax - SUI	5.21	523.68	3,918.00	3,918.00	3,394.32	13 %
	205 Insurance - Health	678.97	3,034.18	4,000.00	4,000.00	965.82	76 %
	210 Insurance - Dental	55.32	288.62	686.00	686.00	397.38	42 %
	215 Insurance - Vision	9.72	48.72	250.00	250.00	201.28	19 %
	225 Retirement - PERS Expense	574.36	2,876.84	5,500.00	5,500.00	2,623.16	52 %
	305 Operations & Maintenance	99.46	601.09	6,000.00	6,000.00	5,398.91	10 %
	307 OES Strike Team Expenses	0.00	2,511.07	0.00	0.00	-2,511.07	*** %
	310 Phone & Fax Expense	121.52	2,118.58	475.00	475.00	-1,643.58	446 %
	315 Postage, Shipping & Freight	6.42	26.04	300.00	300.00	273.96	9 %
	319 Legal: P.R.A.s - Professional Svcs	90.53	272.64	0.00	0.00	-272.64	*** %
	320 Printing & Reproduction	-57.00	60.00	600.00	600.00	540.00	10 %
	321 IT Services - Professional Svcs	182.45	934.50	0.00	0.00	-934.50	*** %
	323 Auditor - Professional Svcs	205.00	1,230.00	4,100.00	4,100.00	2,870.00	30 %
	325 Accounting - Professional Svcs	0.00	1,666.22	2,000.00	2,000.00	333.78	83 %
	326 Engineering - Professional Svcs	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	327 Legal: General - Professional Svcs	1,769.77	4,513.30	11,000.00	11,000.00	6,486.70	41 %
	328 Insurance - Prop & Liability	0.00	13,944.34	24,000.00	24,000.00	10,055.66	58 %
	330 Contract Labor	0.00	0.00	1,250.00	1,250.00	1,250.00	0 %
	333 Legal: HR - Professional Svcs	712.20	1,097.48	0.00	0.00	-1,097.48	*** %
	334 Maintenance Agreements	17.57	1,908.27	10,000.00	10,000.00	8,091.73	19 %
	335 Meals	0.00	0.00	600.00	600.00	600.00	0 %
	340 Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	345 Mileage Expense Reimbursement	2.62	6.86	500.00	500.00	493.14	1 %
	346 OES Equip Repairs & Maint	0.00	39.17	0.00	0.00	-39.17	*** %
	347 OES Vehicle Repair & Maint	0.00	830.12	0.00	0.00	-830.12	*** %
	348 Safety Equipment and Supplies	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	350 Repairs & Maint - Computers	0.00	236.08	4,500.00	4,500.00	4,263.92	5 %
	351 Repairs & Maint - Equip	511.74	1,565.64	7,500.00	7,500.00	5,934.36	21 %
	352 Repairs & Maint - Structures	11.18	1,004.61	6,000.00	6,000.00	4,995.39	17 %
	354 Repairs & Maint - Vehicles	491.53	2,476.93	13,000.00	13,000.00	10,523.07	19 %
	370 Dispatch Services (Fire)	0.00	10,874.00	10,000.00	10,000.00	-874.00	109 %
	375 Internet Expenses	97.47	487.38	1,134.00	1,134.00	646.62	43 %
	376 Web Page - Upgrade/Maint	0.00	492.00	552.00	552.00	60.00	89 %
	380 Utilities - Alarm Service	0.00	0.00	120.00	120.00	120.00	0 %
	381 Utilities - Electric	33.88	3,169.81	4,500.00	4,500.00	1,330.19	70 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 FIRE PROTECTION DEPARTMENT							
	382 Utilities - Propane	0.00	69.66	500.00	500.00	430.34	14 %
	385 Dues and Subscriptions	445.55	3,872.72	10,000.00	10,000.00	6,127.28	39 %
	386 Education and Training	837.00	2,258.58	4,000.00	4,000.00	1,741.42	56 %
	393 Advertising and Public Notices	120.00	120.00	500.00	500.00	380.00	24 %
	394 LAFCO Allocations	0.00	1,210.52	2,250.00	2,250.00	1,039.48	54 %
	395 Community Outreach	88.15	88.15	1,500.00	1,500.00	1,411.85	6 %
	405 Software	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	410 Office Supplies	20.28	385.51	2,000.00	2,000.00	1,614.49	19 %
	450 EMS Supplies	235.61	664.06	7,500.00	7,500.00	6,835.94	9 %
	455 Fire Safety Gear & Equipment	0.00	797.63	3,500.00	3,500.00	2,702.37	23 %
	456 VFF Assistance Grant	0.00	1,740.54	40,000.00	40,000.00	38,259.46	4 %
	457 CFF Grant - California Fire Grant	439.72	1,907.89	15,000.00	15,000.00	13,092.11	13 %
	460 8668 - Build Out	0.00	-1,468.17	0.00	0.00	1,468.17	*** %
	465 Cell phones, Radios and Pagers	358.66	593.30	1,200.00	1,200.00	606.70	49 %
	470 Communication Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	475 Computer Supplies & Upgrades	125.44	530.17	4,000.00	4,000.00	3,469.83	13 %
	485 Fuel Expense	178.01	2,852.80	5,000.00	5,000.00	2,147.20	57 %
	490 Small Tools & Equipment	0.00	836.28	2,500.00	2,500.00	1,663.72	33 %
	495 Uniform Expense	0.00	1,654.81	3,000.00	3,000.00	1,345.19	55 %
	500 Capital Outlay	0.00	-5,917.31	0.00	0.00	5,917.31	*** %
	503 Weed Abatement Costs	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	505 Fire Training Grounds	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
	510 Fire Station Addition	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	511 Fire- Temp Housing Unit	536.25	2,913.59	0.00	0.00	-2,913.59	*** %
	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	0.00	1,000.00	1,000.00	1,000.00	0 %
	940 Bank Service Charges	0.00	7.18	0.00	0.00	-7.18	*** %
	960 Property Tax Expense	0.00	210.64	220.00	220.00	9.36	96 %
	Account Total:	2,992.27	236,490.66	479,935.00	479,935.00	243,444.34	49 %
	Account Group Total:	2,992.27	236,490.66	479,935.00	479,935.00	243,444.34	49 %
	Fund Total:	2,992.27	236,490.66	479,935.00	479,935.00	243,444.34	49 %

30 STREET LIGHTING DEPARTMENT

63000 Lighting
63000 Lighting

	105 Salaries and Wages	938.47	4,600.89	15,500.00	15,500.00	10,899.11	30 %
	111 BOD Stipend	21.25	94.00	240.00	240.00	146.00	39 %
	115 Payroll Expenses	10.50	57.69	250.00	250.00	192.31	23 %
	120 Workers' Compensation	0.00	370.32	500.00	500.00	129.68	74 %
	135 Payroll Tax - FICA	5.80	29.47	300.00	300.00	270.53	10 %
	140 Payroll Tax - Medicare	13.57	66.40	300.00	300.00	233.60	22 %
	155 Payroll Tax - SUI	0.45	10.28	150.00	150.00	139.72	7 %
	205 Insurance - Health	213.20	973.91	2,000.00	2,000.00	1,026.09	49 %
	210 Insurance - Dental	6.14	30.88	200.00	200.00	169.12	15 %
	215 Insurance - Vision	1.10	5.47	100.00	100.00	94.53	5 %
	225 Retirement - PERS Expense	101.07	516.44	2,500.00	2,500.00	1,983.56	21 %
	305 Operations & Maintenance	0.00	49.29	2,000.00	2,000.00	1,950.71	2 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
30 STREET LIGHTING DEPARTMENT							
310	Phone & Fax Expense	8.25	138.30	50.00	50.00	-88.30	277 %
315	Postage, Shipping & Freight	0.49	3.05	100.00	100.00	96.95	3 %
319	Legal: P.R.A.s - Professional Svcs	8.49	25.04	0.00	0.00	-25.04	*** %
320	Printing & Reproduction	0.00	0.00	500.00	500.00	500.00	0 %
321	IT Services - Professional Svcs	17.80	89.00	0.00	0.00	-89.00	*** %
323	Auditor - Professional Svcs	20.00	120.00	400.00	400.00	280.00	30 %
325	Accounting - Professional Svcs	0.00	160.85	240.00	240.00	79.15	67 %
326	Engineering - Professional Svcs	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
327	Legal: General - Professional Svcs	149.39	277.71	1,800.00	1,800.00	1,522.29	15 %
328	Insurance - Prop & Liability	0.00	925.06	1,125.00	1,125.00	199.94	82 %
330	Contract Labor	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
331	Legal: SMEA - Professional Svcs	0.00	0.00	500.00	500.00	500.00	0 %
333	Legal: HR - Professional Svcs	86.12	183.50	0.00	0.00	-183.50	*** %
334	Maintenance Agreements	1.71	168.11	700.00	700.00	531.89	24 %
335	Meals	0.00	0.00	150.00	150.00	150.00	0 %
340	Meetings and Conferences	0.00	0.00	350.00	350.00	350.00	0 %
345	Mileage Expense Reimbursement	3.04	3.63	150.00	150.00	146.37	2 %
348	Safety Equipment and Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
350	Repairs & Maint - Computers	0.00	5.34	150.00	150.00	144.66	4 %
351	Repairs & Maint - Equip	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
352	Repairs & Maint - Structures	0.00	0.00	500.00	500.00	500.00	0 %
353	Repairs & Maint - Infrastructure	4,473.74	4,484.29	10,000.00	10,000.00	5,515.71	45 %
354	Repairs & Maint - Vehicles	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
375	Internet Expenses	0.00	0.00	200.00	200.00	200.00	0 %
376	Web Page - Upgrade/Maint	0.00	48.00	100.00	100.00	52.00	48 %
380	Utilities - Alarm Service	0.00	0.00	200.00	200.00	200.00	0 %
381	Utilities - Electric	1,209.78	6,019.91	20,000.00	20,000.00	13,980.09	30 %
382	Utilities - Propane	0.00	6.80	50.00	50.00	43.20	14 %
383	Utilities - Trash	0.00	0.00	200.00	200.00	200.00	0 %
384	Utilities - Water/Sewer	728.85	5,190.16	15,000.00	15,000.00	9,809.84	35 %
385	Dues and Subscriptions	6.30	186.07	200.00	200.00	13.93	93 %
386	Education and Training	0.00	216.56	4,000.00	4,000.00	3,783.44	5 %
393	Advertising and Public Notices	11.71	11.71	1,000.00	1,000.00	988.29	1 %
394	LAFCO Allocations	0.00	1,210.52	1,600.00	1,600.00	389.48	76 %
410	Office Supplies	1.98	19.70	500.00	500.00	480.30	4 %
465	Cell phones, Radios and Pagers	5.64	27.88	200.00	200.00	172.12	14 %
475	Computer Supplies & Upgrades	1.78	30.58	1,000.00	1,000.00	969.42	3 %
485	Fuel Expense	0.00	3.00	200.00	200.00	197.00	2 %
490	Small Tools & Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
495	Uniform Expense	6.05	22.05	200.00	200.00	177.95	11 %
581	WWTP Expansion	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
582	WWTP Plant Maintenance	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
715	Licenses, Permits and Fees	0.00	0.00	100.00	100.00	100.00	0 %
940	Bank Service Charges	0.00	0.70	0.00	0.00	-0.70	*** %
	Account Total:	8,052.67	26,382.56	132,505.00	132,505.00	106,122.44	20 %
	Account Group Total:	8,052.67	26,382.56	132,505.00	132,505.00	106,122.44	20 %
	Fund Total:	8,052.67	26,382.56	132,505.00	132,505.00	106,122.44	20 %

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	16,240.25	76,599.71	289,546.00	289,546.00	212,946.29	26 %
	109 Stand-by Hours	485.00	2,273.00	7,500.00	7,500.00	5,227.00	30 %
	111 BOD Stipend	383.69	1,692.00	4,600.00	4,600.00	2,908.00	37 %
	115 Payroll Expenses	199.39	1,095.84	3,400.00	3,400.00	2,304.16	32 %
	120 Workers' Compensation	0.00	8,455.52	10,000.00	10,000.00	1,544.48	85 %
	121 Physicals	0.00	75.00	150.00	150.00	75.00	50 %
	135 Payroll Tax - FICA	104.74	507.81	4,000.00	4,000.00	3,492.19	13 %
	140 Payroll Tax - Medicare	243.17	1,150.33	4,000.00	4,000.00	2,849.67	29 %
	155 Payroll Tax - SUI	8.36	176.36	2,200.00	2,200.00	2,023.64	8 %
	205 Insurance - Health	3,495.67	15,705.04	35,000.00	35,000.00	19,294.96	45 %
	206 Insurance - CalPers Health Retiree	109.44	437.76	2,000.00	2,000.00	1,562.24	22 %
	210 Insurance - Dental	103.50	516.76	2,100.00	2,100.00	1,583.24	25 %
	215 Insurance - Vision	18.18	87.89	350.00	350.00	262.11	25 %
	225 Retirement - PERS Expense	1,295.60	6,561.08	22,000.00	22,000.00	15,438.92	30 %
	305 Operations & Maintenance	367.70	1,662.10	8,000.00	8,000.00	6,337.90	21 %
	310 Phone & Fax Expense	229.71	1,801.91	1,100.00	1,100.00	-701.91	164 %
	315 Postage, Shipping & Freight	9.38	283.60	3,500.00	3,500.00	3,216.40	8 %
	319 Legal: P.R.A.s - Professional Svcs	156.37	454.38	0.00	0.00	-454.38	*** %
	320 Printing & Reproduction	0.00	99.55	2,500.00	2,500.00	2,400.45	4 %
	321 IT Services - Professional Svcs	338.20	1,664.30	0.00	0.00	-1,664.30	*** %
	323 Auditor - Professional Svcs	380.00	2,280.00	7,600.00	7,600.00	5,320.00	30 %
	325 Accounting - Professional Svcs	0.00	3,035.15	4,600.00	4,600.00	1,564.85	66 %
	326 Engineering - Professional Svcs	0.00	217.50	18,000.00	18,000.00	17,782.50	1 %
	327 Legal: General - Professional Svcs	3,712.74	7,611.35	30,400.00	30,400.00	22,788.65	25 %
	328 Insurance - Prop & Liability	0.00	12,841.72	15,000.00	15,000.00	2,158.28	86 %
	329 New Hire Screening	0.00	0.00	100.00	100.00	100.00	0 %
	330 Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	331 Legal: SMEA - Professional Svcs	0.00	0.00	4,800.00	4,800.00	4,800.00	0 %
	333 Legal: HR - Professional Svcs	1,115.25	1,738.08	0.00	0.00	-1,738.08	*** %
	334 Maintenance Agreements	70.04	3,543.64	10,500.00	10,500.00	6,956.36	34 %
	335 Meals	0.00	0.00	100.00	100.00	100.00	0 %
	340 Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	345 Mileage Expense Reimbursement	27.12	44.92	1,000.00	1,000.00	955.08	4 %
	348 Safety Equipment and Supplies	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	349 Repairs & Maint - Mission Gardens	486.35	3,986.88	10,000.00	10,000.00	6,013.12	40 %
	350 Repairs & Maint - Computers	0.00	97.46	1,600.00	1,600.00	1,502.54	6 %
	351 Repairs & Maint - Equip	850.39	905.04	10,000.00	10,000.00	9,094.96	9 %
	352 Repairs & Maint - Structures	0.00	70.51	1,500.00	1,500.00	1,429.49	5 %
	353 Repairs & Maint - Infrastructure	0.00	671.80	10,000.00	10,000.00	9,328.20	7 %
	354 Repairs & Maint - Vehicles	0.00	1,911.58	3,000.00	3,000.00	1,088.42	64 %
	355 Testing & Supplies (WWTP)	356.00	2,831.00	12,000.00	12,000.00	9,169.00	24 %
	374 CSD Utilities - Billing Services	292.95	1,182.04	0.00	0.00	-1,182.04	*** %
	375 Internet Expenses	188.73	1,020.81	2,500.00	2,500.00	1,479.19	41 %
	376 Web Page - Upgrade/Maint	0.00	912.00	1,000.00	1,000.00	88.00	91 %
	379 Utilities - Electric Mission Gardens	109.36	511.33	2,000.00	2,000.00	1,488.67	26 %
	380 Utilities - Alarm Service	57.58	339.62	650.00	650.00	310.38	52 %
	381 Utilities - Electric	5,499.45	34,385.44	80,000.00	80,000.00	45,614.56	43 %
	382 Utilities - Propane	0.00	129.13	1,000.00	1,000.00	870.87	13 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
40 WASTEWATER DEPARTMENT							
383	Utilities - Trash	51.99	261.01	800.00	800.00	538.99	33 %
384	Utilities - Water/Sewer	65.01	328.03	1,000.00	1,000.00	671.97	33 %
385	Dues and Subscriptions	17.02	3,637.37	4,000.00	4,000.00	362.63	91 %
386	Education and Training	0.00	622.10	1,000.00	1,000.00	377.90	62 %
393	Advertising and Public Notices	222.44	241.44	2,000.00	2,000.00	1,758.56	12 %
394	LAFCO Allocations	0.00	1,210.52	1,600.00	1,600.00	389.48	76 %
395	Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
396	Utilities - SoCal Gas	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
410	Office Supplies	37.61	786.71	2,000.00	2,000.00	1,213.29	39 %
459	SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
465	Cell phones, Radios and Pagers	110.94	535.96	1,600.00	1,600.00	1,064.04	33 %
475	Computer Supplies & Upgrades	78.32	775.93	2,000.00	2,000.00	1,224.07	39 %
485	Fuel Expense	148.07	2,303.79	5,000.00	5,000.00	2,696.21	46 %
490	Small Tools & Equipment	0.00	746.35	5,739.00	5,739.00	4,992.65	13 %
495	Uniform Expense	125.60	601.55	2,000.00	2,000.00	1,398.45	30 %
500	Capital Outlay	0.00	0.00	0.00	16,971.60	16,971.60	0 %
560	Sewer Line Repairs	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
570	Repairs, Maint. & Video Sewer Lines	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
581	WWTP Expansion	0.00	0.00	40,000.00	40,000.00	40,000.00	0 %
582	WWTP Plant Maintenance	0.00	7,588.03	32,000.00	32,000.00	24,411.97	24 %
583	WWTP Drying Pond Maintenance	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
587	WWTF Final Design/Construction	21,783.86	47,506.09	128,589.00	128,589.00	81,082.91	37 %
705	Waste Discharge Fees/Permits	0.00	0.00	25,000.00	25,000.00	25,000.00	0 %
715	Licenses, Permits and Fees	667.00	3,260.70	2,000.00	2,000.00	-1,260.70	163 %
805	Refundable Water/Sewer/Hydrant	0.00	1.80	0.00	0.00	-1.80	*** %
940	Bank Service Charges	0.00	13.30	0.00	0.00	-13.30	*** %
950	WWTF Exp MBR	0.00	0.00	0.00	248,093.76	248,093.76	0 %
951	WWTF Exp Headworks Equipment	0.00	0.00	0.00	250,231.00	250,231.00	0 %
960	Property Tax Expense	0.00	127.84	250.00	250.00	122.16	51 %
970	WWTF Long Term Maintenance	0.00	0.00	100,000.00	100,000.00	100,000.00	0 %
971	Loan Principal Payment	0.00	0.00	110,000.00	110,000.00	110,000.00	0 %
972	Loan Interest Payment	0.00	0.00	110,000.00	110,000.00	110,000.00	0 %
	Account Total:	60,242.17	272,115.46	1,248,574.00	1,763,870.36	1,491,754.90	15 %
	Account Group Total:	60,242.17	272,115.46	1,248,574.00	1,763,870.36	1,491,754.90	15 %
	Fund Total:	60,242.17	272,115.46	1,248,574.00	1,763,870.36	1,491,754.90	15 %
50 WATER DEPARTMENT							
65000 Water							
65000 Water							
105	Salaries and Wages	20,308.19	98,460.05	263,120.00	263,120.00	164,659.95	37 %
109	Stand-by Hours	485.00	2,273.00	7,500.00	7,500.00	5,227.00	30 %
111	BOD Stipend	403.38	1,786.00	4,600.00	4,600.00	2,814.00	39 %
115	Payroll Expenses	196.77	1,081.45	3,400.00	3,400.00	2,318.55	32 %
120	Workers' Compensation	0.00	8,503.67	10,000.00	10,000.00	1,496.33	85 %
121	Physicals	0.00	75.00	150.00	150.00	75.00	50 %
135	Payroll Tax - FICA	130.13	647.47	4,000.00	4,000.00	3,352.53	16 %
140	Payroll Tax - Medicare	302.65	1,465.07	4,000.00	4,000.00	2,534.93	37 %

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 21

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
155	Payroll Tax - SUI	10.29	225.72	2,200.00	2,200.00	1,974.28	10 %
205	Insurance - Health	4,535.52	20,150.74	40,000.00	40,000.00	19,849.26	50 %
206	Insurance - CalPers Health Retiree	109.44	437.76	2,000.00	2,000.00	1,562.24	22 %
210	Insurance - Dental	134.37	697.61	2,100.00	2,100.00	1,402.39	33 %
215	Insurance - Vision	23.14	122.17	350.00	350.00	227.83	35 %
225	Retirement - PERS Expense	1,845.84	9,537.27	33,000.00	33,000.00	23,462.73	29 %
305	Operations & Maintenance	364.66	1,816.16	8,000.00	8,000.00	6,183.84	23 %
310	Phone & Fax Expense	228.45	1,787.63	1,100.00	1,100.00	-687.63	163 %
315	Postage, Shipping & Freight	9.26	281.72	3,500.00	3,500.00	3,218.28	8 %
319	Legal: P.R.A.s - Professional Svcs	160.23	474.80	0.00	0.00	-474.80	*** %
320	Printing & Reproduction	0.00	91.72	2,500.00	2,500.00	2,408.28	4 %
321	IT Services - Professional Svcs	333.74	1,673.19	0.00	0.00	-1,673.19	*** %
323	Auditor - Professional Svcs	375.00	2,250.00	7,500.00	7,500.00	5,250.00	30 %
324	GSA-GSP - Professional Svcs	1,461.89	3,912.40	15,000.00	15,000.00	11,087.60	26 %
325	Accounting - Professional Svcs	0.00	3,019.43	4,600.00	4,600.00	1,580.57	66 %
326	Engineering - Professional Svcs	0.00	217.50	30,000.00	30,000.00	29,782.50	1 %
327	Legal: General - Professional Svcs	3,236.54	14,104.64	30,000.00	30,000.00	15,895.36	47 %
328	Insurance - Prop & Liability	0.00	20,979.91	20,000.00	20,000.00	-979.91	105 %
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	0 %
330	Contract Labor	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
331	Legal: SMEA - Professional Svcs	0.00	0.00	4,800.00	4,800.00	4,800.00	0 %
332	Legal: Steinbeck & Water -	5,151.60	12,173.50	70,000.00	70,000.00	57,826.50	17 %
333	Legal: HR - Professional Svcs	1,193.47	1,853.95	0.00	0.00	-1,853.95	*** %
334	Maintenance Agreements	69.64	3,501.82	9,600.00	9,600.00	6,098.18	36 %
335	Meals	0.00	0.00	200.00	200.00	200.00	0 %
340	Meetings and Conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
345	Mileage Expense Reimbursement	116.15	137.77	1,000.00	1,000.00	862.23	14 %
348	Safety Equipment and Supplies	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
350	Repairs & Maint - Computers	0.00	100.79	1,600.00	1,600.00	1,499.21	6 %
351	Repairs & Maint - Equip	878.54	1,295.74	4,000.00	4,000.00	2,704.26	32 %
352	Repairs & Maint - Structures	0.00	35.83	2,000.00	2,000.00	1,964.17	2 %
353	Repairs & Maint - Infrastructure	1,248.11	7,546.10	50,000.00	50,000.00	42,453.90	15 %
354	Repairs & Maint - Vehicles	0.00	1,390.98	3,000.00	3,000.00	1,609.02	46 %
356	Testing & Supplies - Well #3 (Water)	145.00	1,137.72	3,500.00	3,500.00	2,362.28	33 %
357	Testing & Supplies - Well #4 (Water)	145.00	854.71	3,500.00	3,500.00	2,645.29	24 %
358	Testing & Supplies - SLT Well (Water)	438.00	2,056.86	6,000.00	6,000.00	3,943.14	34 %
359	Testing & Supplies - Other	135.00	1,367.00	6,000.00	6,000.00	4,633.00	23 %
362	Cross-Connection Control Svcs.	115.50	347.00	1,000.00	1,000.00	653.00	35 %
374	CSD Utilities - Billing Services	380.78	1,456.78	0.00	0.00	-1,456.78	*** %
375	Internet Expenses	188.74	870.84	2,500.00	2,500.00	1,629.16	35 %
376	Web Page - Upgrade/Maint	0.00	900.00	1,000.00	1,000.00	100.00	90 %
380	Utilities - Alarm Service	57.58	339.62	650.00	650.00	310.38	52 %
381	Utilities - Electric	2,875.71	21,584.91	45,452.00	45,452.00	23,867.09	47 %
382	Utilities - Propane	0.00	127.43	750.00	750.00	622.57	17 %
383	Utilities - Trash	51.99	261.01	800.00	800.00	538.99	33 %
384	Utilities - Water/Sewer	13.47	67.35	500.00	500.00	432.65	13 %
385	Dues and Subscriptions	11.54	3,254.69	4,000.00	4,000.00	745.31	81 %
386	Education and Training	0.00	535.29	1,000.00	1,000.00	464.71	54 %
393	Advertising and Public Notices	219.50	238.51	2,000.00	2,000.00	1,761.49	12 %
394	LAFCO Allocations	0.00	1,210.52	1,600.00	1,600.00	389.48	76 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
50 WATER DEPARTMENT							
395	Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
396	Utilities - SoCal Gas	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
410	Office Supplies	37.10	540.98	2,000.00	2,000.00	1,459.02	27 %
459	SCADA - Maintenance Fees	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
465	Cell phones, Radios and Pagers	136.98	655.84	1,500.00	1,500.00	844.16	44 %
475	Computer Supplies & Upgrades	77.88	1,293.92	0.00	0.00	-1,293.92	*** %
481	Chemicals- Well #3	767.36	1,335.48	4,000.00	4,000.00	2,664.52	33 %
482	Chemicals- Well #4	867.00	1,601.16	4,000.00	4,000.00	2,398.84	40 %
483	Chemicals- SLT Well	501.80	501.80	2,000.00	2,000.00	1,498.20	25 %
485	Fuel Expense	148.06	2,302.03	4,000.00	4,000.00	1,697.97	58 %
490	Small Tools & Equipment	0.00	649.67	6,000.00	6,000.00	5,350.33	11 %
495	Uniform Expense	162.20	638.27	1,800.00	1,800.00	1,161.73	35 %
500	Capital Outlay	0.00	23,853.00	0.00	23,853.00	0.00	100 %
517	Water Projects Well 4	12,114.04	12,114.04	0.00	12,114.04	0.00	100 %
520	Water Main Valves Replacement	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
525	Water Meter Replacement	0.00	7,500.77	20,000.00	20,000.00	12,499.23	38 %
526	Development Meters	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
535	Water Lines Repairs	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
582	WWTP Plant Maintenance	0.00	554.48	10,000.00	10,000.00	9,445.52	6 %
587	WWTF Final Design/Construction	0.00	10.44	0.00	0.00	-10.44	*** %
590	CALOES Resiliency Grant	96,071.95	102,831.99	230,000.00	230,000.00	127,168.01	45 %
605	USDA Loan Payment	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
715	Licenses, Permits and Fees	2,161.00	3,592.70	6,500.00	6,500.00	2,907.30	55 %
805	Refundable Water/Sewer/Hydrant	0.00	1.80	0.00	0.00	-1.80	*** %
930	Interest Fees	0.00	2,523.70	60,000.00	60,000.00	57,476.30	4 %
940	Bank Service Charges	0.00	17.22	0.00	0.00	-17.22	*** %
	Account Total:	161,135.18	423,238.09	1,153,172.00	1,189,139.04	765,900.95	36 %
	Account Group Total:	161,135.18	423,238.09	1,153,172.00	1,189,139.04	765,900.95	36 %
	Fund Total:	161,135.18	423,238.09	1,153,172.00	1,189,139.04	765,900.95	36 %

60 SOLID WASTE DEPARTMENT

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105	Salaries and Wages	1,015.33	4,881.42	13,810.00	13,810.00	8,928.58	35 %
111	BOD Stipend	21.25	94.00	240.00	240.00	146.00	39 %
115	Payroll Expenses	10.49	57.69	250.00	250.00	192.31	23 %
120	Workers' Compensation	0.00	370.32	500.00	500.00	129.68	74 %
135	Payroll Tax - FICA	6.32	31.37	250.00	250.00	218.63	13 %
140	Payroll Tax - Medicare	14.71	70.82	250.00	250.00	179.18	28 %
155	Payroll Tax - SUI	0.49	10.94	200.00	200.00	189.06	5 %
205	Insurance - Health	218.24	1,006.60	2,000.00	2,000.00	993.40	50 %
210	Insurance - Dental	6.47	32.73	200.00	200.00	167.27	16 %
215	Insurance - Vision	1.06	5.25	200.00	200.00	194.75	3 %
225	Retirement - PERS Expense	105.10	533.56	2,000.00	2,000.00	1,466.44	27 %
305	Operations & Maintenance	0.00	42.52	2,000.00	2,000.00	1,957.48	2 %
310	Phone & Fax Expense	8.25	138.23	100.00	100.00	-38.23	138 %
315	Postage, Shipping & Freight	0.49	14.57	100.00	100.00	85.43	15 %

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 SOLID WASTE DEPARTMENT							
319	Legal: P.R.A.s - Professional Svcs	8.49	25.04	0.00	0.00	-25.04	*** %
320	Printing & Reproduction	0.00	47.00	500.00	500.00	453.00	9 %
321	IT Services - Professional Svcs	17.80	89.00	0.00	0.00	-89.00	*** %
323	Auditor - Professional Svcs	20.00	362.40	400.00	400.00	37.60	91 %
325	Accounting - Professional Svcs	0.00	-81.55	250.00	250.00	331.55	-33 %
327	Legal: General - Professional Svcs	172.57	363.51	1,600.00	1,600.00	1,236.49	23 %
328	Insurance - Prop & Liability	0.00	694.32	1,000.00	1,000.00	305.68	69 %
330	Contract Labor	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
331	Legal: SMEA - Professional Svcs	0.00	0.00	500.00	500.00	500.00	0 %
333	Legal: HR - Professional Svcs	62.94	97.69	0.00	0.00	-97.69	*** %
334	Maintenance Agreements	1.71	154.15	400.00	400.00	245.85	39 %
335	Meals	0.00	0.00	200.00	200.00	200.00	0 %
340	Meetings and Conferences	0.00	0.00	200.00	200.00	200.00	0 %
345	Mileage Expense Reimbursement	3.03	3.91	100.00	100.00	96.09	4 %
348	Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	0 %
350	Repairs & Maint - Computers	0.00	18.68	150.00	150.00	131.32	12 %
351	Repairs & Maint - Equip	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
352	Repairs & Maint - Structures	0.00	0.00	100.00	100.00	100.00	0 %
353	Repairs & Maint - Infrastructure	0.00	1,290.92	1,000.00	1,000.00	-290.92	129 %
354	Repairs & Maint - Vehicles	0.00	0.00	200.00	200.00	200.00	0 %
375	Internet Expenses	0.00	0.00	200.00	200.00	200.00	0 %
376	Web Page - Upgrade/Maint	0.00	48.00	0.00	0.00	-48.00	*** %
382	Utilities - Propane	0.00	6.80	100.00	100.00	93.20	7 %
383	Utilities - Trash	0.00	0.00	200.00	200.00	200.00	0 %
384	Utilities - Water/Sewer	0.00	0.00	500.00	500.00	500.00	0 %
385	Dues and Subscriptions	0.60	181.60	150.00	150.00	-31.60	121 %
386	Education and Training	0.00	261.73	500.00	500.00	238.27	52 %
393	Advertising and Public Notices	11.71	11.71	500.00	500.00	488.29	2 %
394	LAFCO Allocations	0.00	1,210.52	1,600.00	1,600.00	389.48	76 %
395	Community Outreach	0.00	0.00	750.00	750.00	750.00	0 %
410	Office Supplies	1.98	20.35	150.00	150.00	129.65	14 %
465	Cell phones, Radios and Pagers	6.20	30.67	150.00	150.00	119.33	20 %
475	Computer Supplies & Upgrades	1.78	30.58	0.00	0.00	-30.58	*** %
485	Fuel Expense	0.00	3.00	200.00	200.00	197.00	2 %
490	Small Tools & Equipment	0.00	0.00	500.00	500.00	500.00	0 %
495	Uniform Expense	6.00	22.00	200.00	200.00	178.00	11 %
650	SB1383 Compliance	0.00	0.00	0.00	10,000.00	10,000.00	0 %
940	Bank Service Charges	0.00	0.70	0.00	0.00	-0.70	*** %
	Account Total:	1,723.01	12,182.75	36,900.00	46,900.00	34,717.25	26 %
	Account Group Total:	1,723.01	12,182.75	36,900.00	46,900.00	34,717.25	26 %
	Fund Total:	1,723.01	12,182.75	36,900.00	46,900.00	34,717.25	26 %
	Grand Total:	234,145.30	970,409.52	3,051,086.00	3,612,349.40	2,641,939.88	27 %

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 11/21

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10200 Operating Cash - Premier	309,568.31	24,074.66	9.43	5,648.60	29,033.23	298,970.57
10250 Pac Premier - Payroll	9,523.81	5,648.60	23,906.79	16,403.89	1,776.58	20,898.73
10340 Pac Premier Operational Reserve	117,766.93	245.11	0.00	0.00	0.00	118,012.04
10350 Pac Premier- Capital Reserve	359,182.81	8.86	0.00	0.00	0.00	359,191.67
Total Fund	796,041.86	29,977.23	23,916.22	22,052.49	30,809.81	797,073.01
30 STREET LIGHTING DEPARTMENT						
10200 Operating Cash - Premier	83,141.93	12.00	0.92	0.00	9,272.20	73,882.65
10250 Pac Premier - Payroll	4,632.73	0.00	2,781.59	826.54	423.20	6,164.58
10340 Pac Premier Operational Reserve	150,239.97	3.70	0.00	0.00	0.00	150,243.67
10350 Pac Premier- Capital Reserve	249,615.28	6.16	0.00	0.00	0.00	249,621.44
10460 Cantella & Co. Investment Acct.	159,577.70	151.92	0.00	438.60	0.00	159,291.02
Total Fund	647,207.61	173.78	2,782.51	1,265.14	9,695.40	639,203.36
40 WASTEWATER DEPARTMENT						
10200 Operating Cash - Premier	911,130.14	169,205.60	3,728.95	0.00	78,067.38	1,005,997.31
10250 Pac Premier - Payroll	17,807.01	0.00	45,506.98	14,798.18	6,793.06	41,722.75
10260 Pac Western Bank --Long Term	200,059.07	4.93	0.00	0.00	0.00	200,064.00
10340 Pac Premier Operational Reserve	280,326.47	6.91	0.00	0.00	0.00	280,333.38
10350 Pac Premier- Capital Reserve	917,900.05	22.63	0.00	0.00	0.00	917,922.68
Total Fund	2,327,222.74	169,240.07	49,235.93	14,798.18	84,860.44	2,446,040.12
50 WATER DEPARTMENT						
10150 Cash in SLO County	77,412.40	0.00	0.00	0.00	0.00	77,412.40
10200 Operating Cash - Premier	189,181.70	82,892.90	17.25	266.23	185,594.61	86,231.01
10250 Pac Premier - Payroll	-7,354.36	0.00	57,965.11	17,769.26	9,097.41	23,744.08
10340 Pac Premier Operational Reserve	155,289.71	3.83	0.00	0.00	0.00	155,293.54
10350 Pac Premier- Capital Reserve	272,122.00	6.71	0.00	0.00	0.00	272,128.71
10400 HOB - USDA Reserve	66,970.64	0.55	0.00	0.00	0.00	66,971.19
Total Fund	753,622.09	82,903.99	57,982.36	18,035.49	194,692.02	681,780.93
60 SOLID WASTE DEPARTMENT						
10200 Operating Cash - Premier	32,315.79	3,579.00	0.92	0.00	3,034.55	32,861.16
10250 Pac Premier - Payroll	4,943.95	0.00	2,962.06	876.36	447.92	6,581.73
10340 Pac Premier Operational Reserve	72,266.70	1.78	0.00	0.00	0.00	72,268.48
10350 Pac Premier- Capital Reserve	26,085.74	0.64	0.00	0.00	0.00	26,086.38
Total Fund	135,612.18	3,581.42	2,962.98	876.36	3,482.47	137,797.75
73 CLAIMS CLEARING FUND						
10200 Operating Cash - Premier	45,325.03	0.00	168,121.97	81,678.14	0.00	131,768.86
10250 Pac Premier - Payroll	0.00	0.00	18,538.17	18,538.17	0.00	0.00
Total Fund	45,325.03	0.00	186,660.14	100,216.31	0.00	131,768.86
Totals	4,705,031.51	285,876.49	323,540.14	157,243.97	323,540.14	4,833,664.03

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

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

SAN MIGUEL CSD Investment Portfolio Report

11/30/2021

SECURITY	PRICE	COUPON	AMOUNT	YIELDS AVG YIELD	ANNUAL CASH FLOW	MATURITY DATE	FDIC CERT #	SETTLE DATE	MARKET VALUE AS OF REPORT	PORTFOLIO % BY INVESTMENT
Fidelity Govt MMKT	N/A								\$ 12,065.22	
Morgan Stanley Bank NA	\$ 100.00	3.05%	\$ 75,000.00	3.05%	\$ 2,287.50	2/14/2024	32992	2/14/2019	\$ 79,029.75	54%
Comenity Cap. Bank	\$ 100.00	2.75%	\$ 65,000.00	2.75%	\$ 1,787.50	4/15/2024	57570	4/15/2019	\$ 68,196.05	46%
Total & Average:			\$ 140,000.00	2.90%	\$ 4,075.00				\$ 159,291.02	

SMCSD BMS Accounts: 30-46000, 30-46100



SECURITIES & ADVISORY SERVICES
OFFERED THROUGH CANTELLA & CO., INC.
MEMBER FINRA/SIPC

Disclosure Page

All information provided "as is" for informational purposes only, not intended for trading purposes or advice. Some holdings may include assets held by third party firms. Estimates of asset values provided by the client are not verified for accuracy and are not guaranteed. Prior to execution of any security trade, you are advised to consult your authorized financial advisor to verify the accuracy of all information. Neither Cantella & Co., Inc., nor Mark Edelman, King Capital Advisors is liable for any informational errors, incompleteness, or for any actions taken in reliance on information contained herein.

The performance data quoted represents past performance, which does not guarantee future results. Principle value and investment return of stocks, mutual funds, and variable/life products will fluctuate and an investor's share/units when redeemed will be worth more or less than the original investment. Stocks, mutual funds, and variable/life products are not FDIC-insured, may lose value, and are not guaranteed by a bank or other financial institution.

Current performance may be lower or higher than the performance data quoted. For performance data current to the most recent month-end call or write for more information.

Account statements are provided directly from National Financial Services and should be reviewed for accuracy. As always, for more complete account information please contact your representative at 281-582-6500 or Cantella & Co., home office representative for an official statement.

Please carefully consider the fund's investment objective, risks, charges and expenses applicable to a continued investment in the fund before investing. For this and other information, call or write to for a free prospectus, or view one online. Read it carefully before you invest or send money.

Bonds contain interest rate risk (as interest rates rise bond prices usually fall); the risk of issuer default; and inflation risk. The municipal market is volatile and can be significantly affected by adverse tax, legislative, or political changes and the financial condition of the issuers of municipal securities. Interest rate increases can cause the price of a debt security to decrease.

Variable insurance products, including variable annuities are offered by prospectus only. The prospectus contains information about the product's features, risks, charges and expenses, and the investment objectives, risks and policies or the underlying portfolios, as well as other information about the underlying funding choices. Read the prospectus and consider this information carefully.

Securities offered through Cantella & Co., Inc. Member FINRA/SIPC

SMCSD STATEMENTS OF INFORMATION:

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

As of this report date the District has the ability to meet its expenditure requirements through: May 30, 2022

Rob Roberson

Robert Roberson, Interim General Manager SMCSD

Michelle Hido

Michelle Hido, Financial Officer SMCSD



Board of Directors Staff Report

December 16th 2021

AGENDA ITEM: XI-5

SUBJECT: Review and Approve RESOLUTION 2021-44 Amending the District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual.

RECOMMENDATION:

Adopt Resolution 2021-44 amending the District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual.

DISCUSSION:

The San Miguel Community Services District (“District”) adopted the District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual (“Manual”) in July of 2017, and most recently revised in April of 2020.

In this most recent revision, changes were made throughout the Manual to correct formatting, clarify for consistency of the person(s) with authority to make and approve purchases, as well as reorganizing some sections to more clearly state the intent.

Proposed amendments to the existing Manual (other than formatting, clarification, and reorganization):

Section 1.0

FROM General Manager or his/her designee. purchasing supplies and services up to \$4,999.99 with a justification approval from the General Manager will not need an approval from the Board of Directors or issuance of a purchase order except as follows

TO General Manager or his/her designee, a Department Head or Supervisor may purchase supplies and services up to \$5,000.00 without approval of the Manager, Board of Directors or issuance of a purchase order except as follows

Section 3.0**FROM Section 3.0 PURCHASES GREATER THAN \$5,001**

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$5,001 subject to purchase order approval from the General Manager. The purchase order must be prepared and approved prior to the purchase commitment. Any purchase orders greater than \$5,000 or more shall require the Board of Director's concurrence.

TO Section 3.0 PURCHASES GREATER THAN \$5,000 BUT LESS THAN \$25,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the General Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$5,000.00 but less than \$25,000.00 subject to purchase order approval from the General Manager. The purchase order must be prepared and approved prior to the purchase commitment.

Section 4.0

FROM Manager may approve a purchase order for up to \$5,000.00 without the Board of Director's concurrence. Any purchase orders greater than \$5,000

TO General Manager may approve a purchase order for up to \$25,000.00. Any purchase orders greater than \$25,000.00

Section 5.0

FROM Department Head or Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000. Any purchase orders greater than \$5,000 or more shall require the Board of Director's concurrence.

For purchases greater than \$5,000 but less than \$10,000 Department Head or Manager shall endeavor to solicit quotations from three vendors. The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

For purchases greater than \$10,000 but less than \$25,000, the Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening. The lowest, responsive bid shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.

For purchases greater than \$25,000.00 generated through a formal RFP bidding process or similar, the proposing company demonstrating the best value to the district shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.

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TO Department Head or General Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000.00.

For purchases greater than \$5,000.00 but less than \$25,000.00 General Manager shall endeavor to solicit quotations from at least three vendors. The lowest responsive bid shall be awarded by the General Manager. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein. The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

For purchases greater than \$25,000.00 the General Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the General Manager, who shall hold said bid(s) until the advertised date and time of opening the proposing company demonstrating the best value to the district shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein

Section 10.4

FROM equal to the IRS allowance, or up to \$50. Allow \$75.00

TO equal to \$75.00

Section 10.6

ADD Effort should be made to pay registration fees directly by the District.

Section 10.7

ADD Effort should be made to pay registration fees directly by the District.

Section 11.0

DELETE Sections for Single and Multiple departments.

Replace with; Invoices and Statements should be mailed to the District office and should be processed in the same manner as the daily mail. In the case where a regular vendor emails a invoice or statement it should be emailed to the Financial Officer. In the case a vendor emails an invoice to someone other than the Financial Officer it should be forwarded to the Financial Officer for processing. All invoices and statements are to be included in the general mail processing and be coded for payment by the appropriate Department Head or the General Manager prior to payment.

Section 12.7

FROM

- a. Purchases made by employees will be paid by accounts payable once the purchases are coded by the Department(s) and the Managers approval of the transaction has been completed. Account coding shall be summarized by budget account.
- b. Original invoices, receipts and/or charge slips should be stamped with the "Approved for Payment" stamp with all fields completed, then put into the Credit Card Receipts folder in the Office. If the employee wishes to retain a copy of the invoice, a copy should be made before the original is sent to the Manager.

TO

- a. Purchases made by employees will be paid by accounts payable once the purchases are coded by the Department(s) and the General Manager's approval of the transaction has been completed. Account coding shall be summarized by budget account.
- b. Original invoices, receipts and/or charge slips should be stamped with the "Approved for Payment" stamp with all fields completed, then put into the Credit Card Receipts folder in the Financial Office. If the employee wishes to retain a copy of the invoice, a copy should be made before the original is sent to the General Manager.

DELETE subsections e and f entirely.

Section 12.0

DELETE Purchases less than \$5.00 should not be made using the merchant card. These purchases should be made using petty cash.

Section 12.11

FROM At least once annually, the Manager will provide a list of credit cards to be issued. A physical inventory of credit cards, photocopying each card, and provide a report to the Manager of the results of the inventory.

TO At least once annually, the General Manager will provide a list of credit cards to be issued and a physical inventory of credit cards will be performed by the Financial Officer and a report will be provided to the General Manager of the results of the inventory.

Section 12.13

FROM The Manager shall be responsible to collect merchant and/or credit cards from terminating employees.

If the Manager is unable to collect the merchant card when an employee leaves, the Manager shall notify the Board of Directors immediately by telephone and follow-up with a memo to take action to ensure the merchant card is voided.

TO The General Manager shall be responsible to collect merchant and/or fuel credit cards from terminated employees.

If the General Manager is unable to collect the merchant or fuel card when an employee leaves, the General Manager shall notify the Board of Directors by email and immediately take action to ensure the card is voided.

Section 13.0

FROM A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original

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contract and shall only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:

Contracts \$50,000 - \$75,000 25% of contract or \$ 17,500 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

Contracts > \$75,001 - \$99999 25% of contract or \$25,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

Contracts > \$100,000 10% of contract or \$125,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

The limits noted are for Change Order amounts in the “aggregate”. Change Orders for amounts in excess of these limits must be approved by the Board of Directors as a regular agenda item.

In all cases where a Change Order would increase the cost of the project beyond the existing budget, the Change Order shall be presented to the Board of Directors along with an appropriation resolution for their consideration and approval.

TO A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original contract and shall only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the General Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:

Contracts up to \$25,000. The General Manager is authorized to approve change orders, in aggregate, up to 25% of initial contract amount.

Contracts \$25,000 - \$75,000. The General Manager is authorized to approve change orders, in aggregate, up to 20% of initial contract amount. The General Manager shall place an item on the next Board of Directors meeting for Board review.

Contracts greater than \$75,000. For contracts with an initial contract amount of \$75,000 or more, the General Manager may approve change orders, in aggregate, up to \$15,000. Change orders in excess of the aggregate \$15,000 must be approved by the Board of Directors at a scheduled board meeting.

Section 16.0

Add new section

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When purchasing from a new vendor, the Department Head or General Manager should provide the vendors contact information to the Financial Officer so the vendor can be entered into the accounting software and appropriate vendor information collected (i.e W-9 forms).

Invoices received for payment should be stamped with the “Received By” stamp on the date received and put into the Accounts Payable folder for the General Manager’s signature. For an invoice to be paid, the Department Head or supervisor must stamp the invoice with the “Approved for Payment” stamp and fully complete it. The General Manager will review and sign all invoices, after signed by the Department head or Supervisor but before they are entered for payment by the Financial Officer.

“Approved for Payment” stamp: Department Head or supervisor should fully complete the stamp with:

- the current date
- purchase description, resolution # or project name to be assigned to the purchase in the District’s accounting software
- list the budget account(s) the amount due should be coded to
- initials or signature of the Department Head or supervisor

Department Head or supervisor should include any special instructions with the invoice. Example: a copy of the invoice or permit should be included with payment, or if the check should not be mailed out.

Credits: Department Head or supervisor should indicate on a credit if there is a specific invoice the credit should be applied to and stamp the credit with the “Approved for Payment” stamp and fully complete it.

Vendor Statements: when received should be stamped with the “Received By” stamp and put into the AP folder for review by Department Heads, supervisors and the General Manager. All Statements should go to the Financial Officer, who will review it against the District’s records. Any open invoices/credits will be pursued, otherwise if no action is needed the statement will be filed into the vendors accounting file.

FISCAL IMPACT: These manual revisions will not have a significant fiscal impact.

PREPARED BY:

Robert Roberson

Robert Roberson Interim General Manager



SAN MIGUEL COMMUNITY SERVICE DISTRICT

Approved January 22, 2015 December 16th 2021

(Previously Revised January 2015, June 9, 2017, July 2018, April 2020)

(Revised July 26, 2018)

Revision April 23, 2020, if approved

~~SAN MIGUEL COMMUNITY SERVICE DISTRICT~~

DISTRICT PURCHASING POLICIES, PROCEDURES, AND REGULATIONS GOVERNING CONTRACT AND PROFESSIONAL SERVICES BIDDING PROCEDURES, PURCHASES OF MATERIALS, SUPPLIES, AND EQUIPMENT

PURPOSE: To assure that the financial resources of the San Miguel Community Services District (“District”) are utilized in the most effective and efficient manner, all purchases shall adhere to these established procedures (attached herewith) and shall conform to the State of California laws and regulations pertaining to local agency purchasing policies, procedures and practices. The District purchasing procedures and practices shall conform to these provisions, and also to any adopted District Fiscal Policy and regulations, existing or amended.

The District's purchasing authority is the District General Manager or his/her designated representative. All references in this manual to the District's purchasing authority shall automatically mean the individual acting in the capacity of District General Manager (“Manager”) and include “or his/her designee.” The fiscal limitations and thresholds contained in this manual apply on a per fiscal year basis (July 1st thru June 30th).

To implement and carry out these Purchasing Policies, Procedures, and Regulations, the District shall give special consideration in the following circumstances:

Local Vendor Preference

It shall be the policy of the District to give local vendors preference given that quality, prior performance, availability of service and parts, delivery schedule and price are equal. In matters of price, the local vendor shall be given full credit for local sales taxes, shipping/freight fees and any other fees or charges that might be applicable had the purchase been made from a non-local vendor.

Cooperative Purchasing

It shall be the policy of the District to encourage and participate, whenever possible, in cooperative purchasing endeavors with other public agencies to receive benefits of lower pricing due to the quantities of materials, supplies, equipment or services which would not otherwise be available to the District as a sole purchaser.

Limited Availability

Occasionally, required materials, supplies, equipment or services are of a proprietary nature, or are otherwise of such specific design or construction, as to be only available from one source. After receiving evidence that reasonable efforts have been made to find alternative vendors, the Manager may waive the minimum requirement for quotes, bids or proposals.

Emergency Conditions

An emergency is hereby defined as a breakdown in machinery or equipment resulting in the interruption of an essential service, or a distinct threat to public health, safety or welfare. In such cases, the Manager may waive formal purchasing requirements, but reasonable efforts shall still be made to locate the lowest cost giving due consideration to quality, prior performance, availability of service and parts and delivery schedule.

Other Agency Procurement Contracts

Minimum purchasing requirements are waived when the District elects to participate in a purchase contract of another public agency wherein they undertook a competitive bidding or purchasing process that is similar to the District's. The other public agency purchasing process must have occurred within the last twelve months in order to qualify for the District's participation, unless their purchasing contract was clearly multi-year in nature.

Internal Controls

An integral component of any policy that endeavors to maximize the use of limited fiscal resources is internal controls. Accordingly, purchasing procedures shall also contain provisions relating to access and use of District gasoline credit cards, merchant cards and travel & educational expenditures.

(continued on next page)

PURCHASING POLICIES, PROCEDURES AND PAYMENT PROCEDURES MANUAL

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PURCHASING POLICIES, PROCEDURES, AND PAYMENT MANUAL

In order to carry out the purchasing policy of the District, the purchase of supplies, services, equipment or public works projects shall adhere to the procedures as set forth in this manual. This purchasing and payment procedures manual has been drafted to provide consistency with adopted District Fiscal and Financial Policies.

~~The District's purchasing authority is the District General Manager or his/her designated representative. All references in this manual to the District's purchasing authority shall automatically mean the individual acting in the capacity of District General Manager ("Manager") and include "or his/her designee." The fiscal limitations and thresholds contained in this manual apply on a per fiscal year basis.~~

Section 1.0 PURCHASES LESS THAN \$5,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the General Manager or his/her designee, a Department Head or Supervisor may purchase supplies and services up to \$5,000.00 without approval of the Manager, Board of Directors or issuance of a purchase order except as follows. ~~General Manager or his/her designee, a Department Head or Supervisor may purchasing purchase supplies and services up to \$4,999.995,000 with a justification approval from out approval of the General Manager, will not need an approval from the Board of Directors or issuance of a purchase order except as follows:~~

Section 2.0 EXCEPTIONS TO SECTION 1.0

~~Section 2.0 EXCEPTIONS TO SECTION 1.0~~

- a) All computers must be purchased with prior approval of the Manager. ~~There must be a budget appropriation for both the computer and its annual replacement cost.~~
- b) All software regardless of cost must be approved by the Manager.
Preference to local vendors shall be encouraged given that quality, service, and price are similar.

Section 3.0 PURCHASES GREATER THAN \$5,000 BUT LESS THAN \$25,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the General Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$5,000.00 but less than \$25,000.00 subject to purchase order approval from the General Manager. The purchase order must be prepared and approved prior to the purchase commitment.

~~Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$5,001,000 subject to purchase order approval from the General Manager. The purchase order must be prepared and approved prior to the purchase commitment. Any purchase orders greater than \$5,000 or more shall require the Board of Director's concurrence.~~

The Manager must solicit competitive bids prior to the preparation and issuance of a purchase order. Bid results should be attached or noted on the face of the purchase order. Preference to local vendors shall be encouraged given that quality, service, and price are similar.

Section 4.0 PURCHASE ORDERS

Purchase orders shall be issued for acquisitions of supplies, equipment, and services (including professional), wherein the estimated total purchase is expected to exceed \$5,000.

Purchase orders should be issued for the estimated total amount, even when individual, repeat acquisitions are less than \$5,000. Examples include the transport of sewer sludge wherein any individual transport is less than \$5,000 but the estimated total annual cost exceeds \$5,000. Another example might be the purchase of chlorine.

Subject to the requirements and limits set forth in this manual, the General Manager may approve a purchase order for up to \$25,000.00. Any purchase orders greater than \$25,000.00~~Manager may approve a purchase order for up to \$25,000 without the Board of Director's concurrence. Any purchase orders greater than \$25,000~~ or more shall require the Board of Director's concurrence.

Purchase orders may have multiple budgetary account numbers and may include multiple departments.

The issuance of purchase orders shall be made prior to any purchase commitment to the vendor pursuant to the following procedures:

1. The department shall complete a purchase order form providing all the required data in the spaces provided. [For example: Each purchase order issued shall be numbered sequentially with ~~three-two~~ components, Calender year and seqencial purchase order number X-XX-XXX(IE 2021-001), wherein the first component consists of the ~~second-four~~ digit of the ~~fiscal-calender year~~ (i.e. "3" is the current fiscal year 2014-15 or that fiscal year ending June 30th of the calendar year); the second component consists of ~~two-three~~ alpha-digits representing ~~the department~~the sequential purchase order number; ~~the third component consists of three numerical digits representing the sequence number~~ (to be assigned)]. Year and three numerical digits representing the sequence number
2. Upon completion of the purchase order, the purchase order shall be signed by the Manager. Upon approval or denial, the purchase order is sent to the initiating department. If approved, the purchase order shall be distributed as follows:
 - a) Copy to Vendor
 - b) Copy to District Financial Officer
 - c) Original to issuing department

Section 5.0 QUOTATIONS AND BIDS

Department Head or General Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000.00.~~Department Head or Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000. Any purchase orders greater than \$5,000 or more shall require the Board of Director's concurrence.~~

For purchases greater than \$5,000.00 but less than \$25,000.00 General Manager shall endeavor to solicit quotations from at least three vendors. The lowest responsive bid shall be awarded by the General Manager. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein. The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

~~For purchases greater than \$5,000 but less than \$1025,000 Department Head or Manager shall endeavor to solicit quotations from at least three vendors. The lowest, responsive bid shall be awarded by the Board of DirectorsManager. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.~~The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

~~For purchases greater than \$10,000 but less than \$25,000, the Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening. The lowest, responsive bid shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.~~

For purchases greater than \$25,000.00 the General Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the General Manager, who shall hold said bid(s) until the advertised date and time of openingthe proposing company demonstrating the best value to the district shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.

~~For purchases greater than \$25,000.00 the Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening, generated through a formal RFP bidding process or similar, the proposing company demonstrating the best value to the district shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.~~

Local Vendor Preference

The District endeavors to stimulate the local economy by using its purchasing power to support local businesses within boundaries of SMCS D and promote the creation and retention of local jobs. To that end, the District may grant a preference to local vendors when comparing bids or

quotations for the purchase of discretionary goods and services, subject to the guidelines set forth in this section.

The preference shall only apply to the procurement of materials, supplies, equipment, and services as set forth herein. In addition, the preference shall not apply to procurement that is restricted by Federal or State laws or regulations that proscribe such a preference, or to public projects subject to the California Public Contracts Code.

The preference may be granted only if the Manager determines that the local vendor is able to provide comparable goods or services as the next lowest responsive bidder. In determining whether to grant the preference, the Manager may take into account other District fiscal policies and/or criteria.

The preference shall be five percent (5%) of the local vendor's bid or quotation; however, in no event shall the total preference exceed \$5,000 for any single purchase order or contract.

The 5% preference will be used solely to determine to whom the contract should be awarded and will not in any way alter the final contract amount. A 'local vendor' must meet all the following criteria:

1. The vendor owns, leases, rents or otherwise occupies a fixed office or other commercial building or a portion thereof that has a street address within the District. A post office box shall not qualify as a local business address.
2. The vendor possesses a valid and verifiable business license issued that reflects the vendor's local address.
3. The vendor's business is staffed during business hours by an employee, or employees, employed by the vendor and conducting the vendor's local business.
4. Where the State sales tax will be paid for the purchase, the vendor must possess a valid resale license from the State Department of Equalization reflecting the vendor's business address.

To qualify for the preference, a vendor must certify in writing, in its bid or quotation to the District, that it meets the criteria of a "local vendor". The Manager shall determine if a vendor qualifies as a "local vendor". Any vendor falsely claiming to qualify as a "local vendor" shall be ineligible to transact any business with the District for a period of up to 24 months as determined by the Manager. The Manager and/or Board of Directors may also terminate all or part of any contract entered into with such a vendor. The decision of the Manager may be appealed to the Board of Directors pursuant to the review process used for bid protests.

Section 6.0 PROFESSIONAL SERVICES

Per the guidelines and expenditure thresholds set forth in section 5.0, the Manager shall solicit competitive bids wherein a legal notice shall be published in an officially designated newspaper

and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening. The procurement of professional services shall be based on qualifications. Such professional services shall include, but not be limited to, those provided by: engineers, management services for construction projects, architects, urban planners, geologists, hydrologists, land surveyors, landscape architects, rate consultants and assayers, real estate appraisers, licensed environmental assessors and ecologists, accountants and providers of financial services, actuaries, personnel and insurance consultants, psychologists, medical doctors, entertainers, and performers, claims consultants, and attorneys at law.

If the cost of the work to be performed is estimated to not exceed \$25,000, the Manager may issue a purchase order pursuant to Section 4.0 with the Board of Director's concurrence.

Section 7.0 SOLE SOURCE VENDORS

In the case of sole-source vendors, quotation and bid requirements may be waived by the Manager and/or the Board of Directors when in his/her/their judgment the District is best served by a particular vendor.

A purchase order and a written explanation for justification of sole sourcing shall be submitted to the Manager and/or the Board of Directors for approval. If approved, a copy of the written explanation shall be attached to the copy of the purchase order.

Section 8.0 PETTY CASH

The Manager shall be responsible for the management and accounting of petty cash funds according to the internal control procedures established by this Manual. Petty cash funds may be used for any purpose including non-overnight travel and meetings or for residual final travel accounting amounts due to an employee. Petty cash vouchers and/or petty cash reconciliation forms will be provided.

A \$100 limit shall be established for each separate use of petty cash funds except that said limit may be waived by either the Manager or his/her designee, up to a maximum of \$100.00.

In recognition that employees cannot be expected, nor required, to use personal funds to make petty cash purchases on behalf of the District, petty cash advances may be approved by the Manager.

In the case of petty cash advances, the employee receiving the advance will promptly upon making the purchase, return the receipt and any cash change to the petty cash fund and complete the petty cash voucher. Receipts are required for all petty cash expenditures. Travel per diems wherein receipts are not required is not an appropriate use of petty cash funds. However, amounts due to

employees less than \$100 as determined by completion of the final accounting section of a pre-authorized travel and meeting expense claim may be reimbursed from petty cash funds.

Requests for the replenishment of petty cash funds used shall be made to the Manager on petty cash reconciliation/reimbursement request forms. The request shall summarize the amount to be replenished by the budgetary account number and have attached all expenditure receipts. The Manager shall process said requests in accordance with established payment processing procedures.

Section 9.0 WARRANT FOR PAYMENT REQUESTS

In recognition that needs arise for the issuance of a District warrant for purposes that may not be appropriate for the issuance of a purchase order, (i.e. deposit refunds, and receipt overpayments, payroll-related needs, etc.), the Manager shall establish a warrant for payment request procedure for issuing a ~~warrant~~ payment without a purchase order. Warrant for payment requests shall be processed on a basis consistent with the payment processing schedule; exceptions may be made by the Manager when the best interests of the District might be best served by the accelerated issuance of a warrant payment.

Section 10.0 TRAVEL, MEETINGS AND EDUCATION AUTHORIZATIONS

It shall be the practice of the District to reimburse expenses incurred by officials, officers, and employees of the District when expenses are incurred while on authorized travel, meetings and educational events for District business. The allowances and amounts advanced to persons traveling or meeting on official business shall be established on the basis of specific guidelines set forth below. Administrative procedures are to be amended to conform to the guidelines of this policy.

Advances and/or reimbursements for authorized travel and meetings shall be made by the Manager upon receipt of a properly completed and approved travel and meeting authorization form unless waived in writing by the Manager and/or the Board of Directors.

Travel and meeting authorization forms are available upon request. Department Heads or supervisors shall exercise reasonable effort to complete and submit authorized travel and meeting authorization forms for warrant issuance on a timeline conducive to the payment processing schedule as established by the Manager.

Requests for advances and/or reimbursements for District travel, meetings and education shall be in accordance with the procedures and requirements as noted below:

1. Travel, Meeting and Education Authorization/Expense Reconciliation

Travel on official business which exceeds a cost, actual or estimated, of \$200 or calls for an overnight stay requires the completion of the District's Travel and Meeting Authorization Form and approval by the employee's immediate supervisor and/or the

General Manager. When a District vehicle is used, the cost of such use, using the current mileage rate, shall be included in determining the total cost. Travel which exceeds \$2,500 or provides for out of state travel must be submitted on a Travel and Meeting Authorization Form to the Manager for approval prior to incurring any expenses: Payment may be advanced to the traveler based upon estimated costs as detailed on the Travel and Meeting Authorization Form. Within five (5) days of return, the Travel and Meeting Authorization Form shall be completed and submitted to the Manager wherein actual travel expenses, including amounts advanced, must be reconciled on the Travel and Meeting Authorization Form.

A Department Head and/or the Manager may exercise his/her own discretion, regardless of the length of stay, as to whether an employee receives a per diem per subsection #4 below or receives an 'advance' for itemized expenses per subsection #5 below.

However, in all cases, if any amounts paid in advance for transportation, lodging, and registration, etc. wherein overpayments occur and are refunded directly to the employee, the employee must turn over such amounts to the District.

2. Transportation

a. Commercial Carrier

Air travel for District officials and employees shall be authorized and reimbursed at the lowest possible fare class with a major air carrier. Air travel other than the lowest possible fare class will be authorized ONLY when scheduling does not permit the use of the lowest possible fare class of flight, or when the flight is four (4) hours duration or more.

District officials and employees shall endeavor to book air travel to take advantage of discounts offered for purchasing flight tickets in advance of departure; i.e. 14 or 21 days and take advantage of non-refundable ticket fares where practical.

Transportation costs for commercial carriers shall be paid by the District directly and separately whenever practical. Round trip tickets shall normally be purchased whenever commercial carriers are used. Travel expenses of a family member of an official or an employee are not eligible for payment by the District. Travel arrangements and payment of costs for family members are to be handled directly by the employee.

b. Personal Vehicles

The use of personal vehicles, when approved as a mode of travel to and from destinations, will be reimbursed at the established mileage rate. When a commercial carrier is used, a traveler will be reimbursed for personal vehicle mileage to and from the airport and the actual cost of airport parking regardless of airport location.

(1) Travel in San Luis Obispo County

Employees receiving monthly auto allowances shall not, except under special circumstances as authorized by the Manager, be eligible to use a District vehicle ~~or~~ receive mileage reimbursement for use of personal vehicles when travel is within San Luis Obispo County.

(2) Travel Outside San Luis Obispo County

The use of personal vehicles on District authorized business outside San Luis Obispo County will be reimbursed at the authorized mileage rate for all District officials and employees. Payment of mileage will be based upon the most direct route from point of departure to point of destination. A District official or employee may leave from his/her home for a meeting, conference, seminar or training session. However, the mileage from home to the destination should not exceed the mileage from District offices to the destination.

3. Lodging

Hotel accommodations should be arranged directly by the District, not traveler. Receipts for lodging must be attached to the Travel and Meeting Authorization Form in order to obtain reimbursement. Hotel expenses for District officials and employees only will be reimbursed at the single occupancy rate. Room movies and other miscellaneous, such as alcoholic beverages are not eligible for reimbursement including room service meals if a per diem has been provided.

4. Per Diem

Each person traveling on official District business, which includes an overnight stay, may (1) receive a per diem for meals, taxes, gratuities, and incidental expenses equal ~~to to the IRS allowance, or up to \$50. Allow~~ \$75.00 if travel time is 4 hours or more per day provided that receipts are submitted to the District. If the amount shown on the receipts is less than \$75 the difference is considered taxable income; or (2) receive a per diem equal to the IRS regional allowance, in which case no receipts are required, and the full amount is non-taxable.

~~or (2) receive a per diem equal to the IRS regional allowance, in which case no receipts are required, and the full amount is non-taxable.~~

Meals and food charged to a motel/hotel room via room service shall be counted on the final reconciliation of the Travel and Meeting Authorization Form towards the per diem. Per diem shall be paid for travel days just prior and just after the event. One-half of the daily rate shall be paid if the distance to the event is less than 275 miles except that if the event ends later than 3:00

p.m. a full day per diem may be paid. A full day per diem shall be paid if the one-way distance is greater than 250 miles. Expense reimbursement for amounts over the per diem amount must include receipts for all expenses.

5. Itemizing Expenses

If travel encompasses not more than a single day, the traveler shall itemize the expenses incurred for reimbursement. Upon return, supporting documents such as receipts or paid invoices must be submitted on the Travel and Meeting Authorization Form. In the case of overnight travel, the traveler may claim actual expenses rather than per diem. However, all receipts or paid invoices must be submitted with the Travel and Meeting Authorization Form in order to be reimbursed.

6. Registration Fee

Registration fees charged for any authorized convention, conference, seminar or meetings are reimbursable and should be paid in advance. Effort should be made to pay registration fees directly by the District.

7. Taxi, Car Rental, Shuttle Service and Parking

Expenses incurred for car rental and limousine service will not be reimbursed unless authorization is received from the Manager prior to the travel. Whenever possible, District officials and employees should utilize hotel courtesy buses or local shuttle services. Whenever possible, hotel accommodations should be within easy access to the functions for which the travel was authorized. Taxi service should be used only when no other convenient, less costly transportation is available. Expenses for parking shall be reimbursed in addition to any other allowances paid to the traveler. Effort should be made to pay any transportation fees directly by the District.

8. District Merchant Cards

Merchant card receipts for all charges on the credit cards shall be attached to the final reconciled Travel and Meeting Authorization Form submitted to the Manager.

Gas-Fuel credit cards issued to the District may only be used to purchase fuel, diesel exhaust fluid (DEF) and oil in a District owned vehicles. Use of District gasfuels credit cards in-for personal vehicles is strictly prohibited, regardless of whether or not the use of the personal vehicle was for authorized District business.

9. Mileage Rate

The mileage rate for personal vehicle use shall be determined each January 1st by the Manager. The mileage rate shall be equal to the mileage rate allowance as set by the Internal Revenue Service for business use of a vehicle as confirmed by the Manager.

10. Miscellaneous Meetings

Miscellaneous meetings wherein food, beverages, and related sundries are provided either on-site or at a dining establishment may be paid and/or reimbursed by District when required for official business. Payment and/or reimbursement may be made via; petty cash, merchant card, vendor charge account, purchase order, warrant request or Travel and Meeting Authorization Form.

In all cases, the payment and/or reimbursement request shall be accompanied by a receipt or other documentation and in the case of the use of a merchant card, the customer copy of the merchant card charge slip. The receipt and/or payment request should clearly identify the purpose of the meeting, the general attendees (i.e. lunch with auditors) and the budgetary account number. A Travel and Meeting Authorization Form need only be utilized when the cost of an individual, miscellaneous meeting exceeds \$200.

11. Discretion

These procedures do not claim to have addressed all contingencies and conditions. Any necessary and reasonable expenses that may from time-to-time be justified due to circumstances or opportunities for the District will be honored upon approval by the Manager in the form of reimbursements to the traveler and upon adequate documentation and justification.

Section 11.0 PAYMENT REQUIREMENTS

The issuance of warrants for petty cash, warrant requests and travel, and meeting authorizations shall be made by the Manager upon receipt of the properly completed documentation and in accordance with the payment schedule as established by the Manager.

For purchase orders, preparation of the vendor payment shall be initiated by the Department Head, ~~Supervisor and~~ or the Manager upon receipt of the signed “payment” copy of the purchase order. Partial payments are acceptable. Authorization for partial payment(s) may be initiated by the Manager by submitting the invoice through the Accounts Payable process procedure. ~~with the “Approved for Payment” stamp fully completed, and the purchase order number clearly indicated on the invoice.~~

For purchase orders issued for materials and/or services to be provided over time, the Manager shall initiate vendor payment solely upon receipt of the appropriate invoice(s). ~~with the “Approved for Payment” stamp fully completed, and the purchase order number clearly indicated on the invoice.~~ In order to expedite the vendor payment Accounts Payable processing, the following vendor ~~statement/~~invoice delivery arrangements should be made:

~~**Single Department**—In those cases where a Department Head or supervisor knows that his/her department is the only department doing business with a particular vendor: Upon receipt of statement/invoice (s), the Manager shall reconcile the amounts due and authorize payment by the Accounts Payable process by utilizing the “Approved for Payment” stamp and forward the original documents for payment. The amount due to the vendor shall be summarized by budget account number.~~

~~Multiple Departments~~ In those cases where more than one department makes purchases from the same vendor, the statements should continue to be mailed directly to accounts Accounts payable~~Payable~~; except that in those cases wherein the vendor sends invoices separately from their end of the month statements, arrangements should be made to have invoices sent directly to the department involved for reconciliation and approval before forwarding to accounts Accounts payable~~Payable~~. Invoices and Statements should be mailed to the District office and should be processed in the same manner as the daily mail. In the case where a regular vendor emails a invoice or statement it should be emailed to the Financial Officer. In the case a vendor emails an invoice to someone other than the Financial Officer it should be forwarded to the Financial Officer for processing. All invoices and statements are to be included in the general mail processing and be coded for payment by the appropriate Department Head or General Manager prior to payment.

In all instances, vendor payments shall be processed in accordance with the payment schedule unless the Manager determines that the best interests of the District would be best served by accelerating the issuance of a particular vendor payment.

The current payment schedule, as established by the Manager, is that warrant for payment requests with an invoice attached received by noon on Wednesday will have a warrant~~(check)~~ check issued no later than the fourth following Friday except as otherwise established by the Manger.

DO NOT UNDER ANY CIRCUMSTANCES PROMISE OR OTHERWISE INDICATE TO A VENDOR THAT PAYMENT WILL BE RECEIVED ANY SOONER.

APPROVED FOR PAYMENT

~~Budget Acct. #~~ _____
~~Amount to Pay \$~~ _____
~~Date Signature~~ _____
~~Vendor #~~ _____

Section 12.0 MERCHANT CARDS

Purchases made by merchant card shall be made in conformance with established Fiscal Policy, the purchasing rules and restrictions as identified in Section 1.0 through 9.0 and shall in no event exceed or circumvent the regulations set forth therein. A single purchase by credit card shall not exceed \$2,500 or the credit card account limit, whichever is less.

~~Purchases less than \$5.00 should not be made using the merchant card. These purchases should be made using petty cash.~~ Merchant card account limits will be between \$2,000 and \$10,000 per month. Account limits apply to the account, not the card. For example, an account may have a limit of \$5,000, with two cards issued. Therefore, the aggregate spending total of both cards must not exceed \$5,000 per month.

Each Department Head or Supervisor will be informed of the limits placed on ~~accounts~~ cards issued to his/her department and/ or divisions.

Purchases will be denied by the card issuer for any account that is delinquent or has exceeded its account limit. Departments must track their monthly spending so that they do not exceed the merchant card account limit.

1. Business Use Only

The merchant card is to be used for District purchases ONLY.

2. Conditions for Use

The total of a single purchase to be paid using the merchant card may be comprised of multiple items and cannot exceed the authorized single invoice limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payments for purchases are not to be split in order to stay within the single purchase limit.

All materials, supplies, and services purchased over the counter and paid for by using the Merchant Card must be immediately available. No back-ordering is allowed unless authorized by the Manager.

All materials, supplies, and services purchased by telephone order to be paid for by merchant card must be delivered by the merchant/vendor within the 30-day billing cycle. The order should not be placed without this assurance. (Please see "Telephone Purchase Procedures" below). Merchant card use for employee travel must comply with established District travel policy.

3. Telephone Purchase Procedures

Telephone purchase procedure, as used in these instructions, means a procedure where an order is placed, or a purchase is made by telephone. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing a telephone order to be paid using the merchant card, the employee will:

- a. Confirm that the merchant/vendor agrees to charge the merchant card when the shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- b. Instruct the merchant/vendor to fax, mail or email the charge slip to the cardholder when the credit card is charged.
- c. A log should be used to record telephone merchant card orders (see Attachment 4). The documentation should be held until the monthly billing statement is received and then attached to the statement, along with the charge slips, when it is submitted for payment.

4. Internet Purchase Procedures

Internet purchase procedure, as used in these instructions, means a procedure where an order is placed, or a purchase is made, by internet website access. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing an internet order to be paid using the merchant card, the employee will:

- a. Confirm that the web site utilizes security protection software.
- b. Confirm that the merchant/vendor agrees to charge the merchant card when the shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- c. Print out a hard copy of the order confirmation before exiting the site.

5. Documentation, Reconciliation and Payment Procedures

a. Documentation

Any time a purchase is made that will be paid using the merchant card, whether it is done over the counter or by telephone or by internet, a document must be retained as proof of purchase. The documents will later be used to verify the purchases shown on the merchant card monthly statement. When a purchase is made over the counter, the employee is to obtain a customer copy of the charge slip, as well the separate invoice if any, which will become the accountable document (make sure all carbons are destroyed).

When making purchases by telephone, the employee is to immediately document the transaction on a log and attach the charge slip (and invoice, if any) when received from the vendor, along with any shipping documents associated with the order.

b. Missing Documentation

If for some reason the employee does not have documentation of the transaction to send with the statement, he/she must attach an explanation that includes a description of the item, date of purchase, merchant's/vendor's name and why there is no supporting documentation and signed by the Manager. If documentation is received after the statement has been sent for payment, the employee should send the documentation to accounts payable with a note referencing the date of the statement to which it should be attached.

6. Merchant Card Restrictions

The following list covers purchases for which merchant card use is **prohibited**:

- a. ~~Gasoline-Fuel and oil~~ purchases. ~~Gasoline-Fuel and oil~~ purchases for District vehicles only must be made using a ~~gas-District Fuel~~ credit card.

- b. Cash advances through bank tellers or automated teller machines.

7. Payment and Invoice Procedures

- a. Purchases made by employees will be paid by accounts payable once the purchases are coded by the Department(s) and the General Manager's approval of the transaction has been completed. Account coding shall be summarized by budget account.
- ~~a. Purchases made by employees will be paid by accounts payable once the employee certification and the Manager verification purchases are coded by the Department(s) and the Managers approval of the transaction has been completed, and account coding assigned for each transaction. Account coding shall be summarized by budget account.~~
- b. Original invoices, receipts and/or charge slips should be stamped with the "Approved for Payment" stamp with all fields completed, then put into the Credit Card Receipts folder in the Financial Office. If the employee wishes to retain a copy of the invoice, a copy should be made before the original is sent to the General Manager.
- ~~b. Original invoices, statements receipts and/or charge slips should be stamped with the "Approved for Payment" stamp with all fields completed, then put into the Credit Card Receipts folder in the Financial Office. sent to the Manager. If the employee wishes to retain a copy of the statement invoice, a copy should be made before the original statement is sent to the Manager.~~
- ~~e. The "Statement of Account" requires the Department/Division to review the statement and to note any errors on the bill. The Department/Division should attach to the statement all receipts (sales drafts/charge slips) received at the time of purchase with the budget account number noted on each. Travel expense charges must include a copy of the final accounting of the travel authorization form, as well as receipts pertaining to~~
- ~~d.c. Travel purchases made by credit card. The Supervisor or General Manager he/she stamps the statement invoice or receipt with an "Approved for Payment" stamp, assigns account codes for each item, writes the grand total of the amount to be paid in the "amount" area provided by the "Approved for Payment" stamp, attached the summary by budget account and secures the signature of the Manager certifying items purchased and received and forwards to the accounts payable within five (5) working days after it is received. Noncompliance may mean denial of future use of cards. Merchant Card Monthly Statement Payment: The Financial Officer will match any turned in all Credit Card Receipts with the monthly statement. Any missing receipts will be requested by the Financial Officer. The final packet of Statement and receipt back ups will go to the Manager for approval before payment.~~
- ~~e. The Manager will be responsible for receiving completed statements from all divisions, reviewing them, resolving any questions on the purchases, reconciling and signing the statements, and forwarding completed account statements with all attachments to the accounts payable section within five (5) working days after receipt of the statement in the mail. Account statements will all close on the last day of each month and will be mailed by the issuer shortly thereafter. Statements will be mailed directly to each department and will generally be received on about the same date each month.~~

~~f. If an account has no purchase activity for a particular billing cycle and shows a "zero" balance, the statement should be filed in the merchant/vendor file. "File Only - Zero Balance" should be clearly marked on the front of zero balance statements.~~

8. Approval

Approval of the transactions that employees have made using the merchant cards will not be totally defined in these procedures. Department Heads or supervisors, because of their knowledge of the job responsibilities of employees, are required to look at each employee's purchases, and at the merchant, who made the sale in order to determine if these items were for Official Use and if they were items allowed to be purchased in accordance with the instructions provided.

If, for any reason, the Manager questions the purchases(s), it is his/her responsibility to resolve the issue with the employee. If he/she cannot be satisfied that the purchase was necessary and for Official Use, then the employee must provide a Credit Voucher proving item(s) have been returned for credit, or a personal check or cash for the full amount of that purchase. Resolution for improper use of the merchant card will be the responsibility of the Manager to resolve, and disciplinary action for misuse will also be his/her responsibility to process.

9. Disputes

If items purchased with the merchant card are found defective or the repair of services faulty, the employee has the responsibility to return the item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant/vendor refuses to replace or correct the faulty item, then the purchase of this item will be considered to be in DISPUTE.

A disputed item must be noted on the statement of the account. In addition, an "Employee Statement of Questioned Item" form (Attachment 1) must be completed by the employee with appropriate documentation attached, if necessary. The Manager shall notify the merchant card issuer in accordance with the instructions on the "Employee Statement of Questioned Item" for adjustment. The form should be attached to the statement of account, with a copy retained by the Department for follow-up the following month to be sure the proper credit is received on the statement of account.

It is essential that the time frames and documentation requirements established by the merchant card issuer be followed to protect the employee's rights in dispute. Dispute policies and procedures issued by the merchant card issuer will be provided at the time merchant cards are issued to employees.

10. Requests for Initial, Additional or Changes to Merchant Cards and/or Credit Cards All requests for new accounts, additional cards or changes in account names or limits will be done by submitting "Request for Merchant or Credit Card" form to the Manager. The form will be processed by the Manager and the requesting Department Head or Supervisor will be notified

when the request is processed. A minimum of thirty days should be allowed for processing requests.

11. ~~Periodic~~ Inventory of Merchant and/or Fuel Credit Cards

At least once annually, the General Manager will provide a list of credit cards to be issued. ~~A and a physical inventory of credit cards will be performed by the Financial Officer and; photocopying each card, and provide~~ a report will be provided to the General Manager of the results of the inventory.

12. Lost or Stolen Merchant and/or Credit Cards

Should any employee lose or have a District credit card stolen, it is the responsibility of the Manager to immediately notify the merchant card issuer of the loss. The telephone number of the merchant card issuer will be provided when the merchant card is issued.

In addition to notifying the merchant card issuer, the Manager must notify the Board of Directors of the lost or stolen credit card WITHIN ONE WORKDAY after the discovery of the loss or theft of the card. The Manager will be required to make a written report to the Board of Directors WITHIN FIVE (5) WORKDAYS that will include the complete information on the loss, the date the loss was discovered, the location where the loss occurred if known, the purchases that the employee had made prior to the loss, and any other information that may be considered necessary.

13. Terminating Employee

The Manager shall be responsible to collect merchant and/or fuel credit cards from ~~terminating terminated~~ employees.

If the Manager is unable to collect the merchant or fuel card when an employee leaves, the Manager shall notify the Board of Directors ~~immediately by telephone and follow up with aby email and immediately memo to~~ take action to ensure the ~~merchant~~ card is voided.

The merchant or fuel card issuer shall be notified to void the merchant card to prevent any purchases after the employee leaves.

Section 13.0 CONTRACT CHANGE ORDERS

To establish a uniform procedure for documenting, review and authorization of Change Orders affecting construction contracts, these procedures shall apply to changes in the work that results in alterations, amendments or deviation from an awarded contract; thereby modifying the scope of the contract, the cost, completion schedule, material and/or equipment furnished under the awarded contract.

A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original contract and shall

only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the General Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:

Contracts up to \$25,000. The General Manager is authorized to approve change orders, in aggregate, up to 25% of initial contract amount.

Contracts \$25,000 - \$75,000. The General Manager is authorized to approve change orders, in aggregate, up to 20% of initial contract amount. The General Manager shall place an item on the next Board of Directors meeting for Board review.

Contracts greater than \$75,000. For contracts with an initial contract amount of \$75,000 or more, the General Manager may approve change orders, in aggregate, up to \$15,000. Change orders in excess of the aggregate \$15,000 must be approved by the Board of Directors at a scheduled board meeting.

~~A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original contract and shall only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:~~

~~Contracts up to \$25,000. The Manager is authorized to approve change orders, in aggregate, up to 25% of initial contract amount.~~

~~Contracts \$5025,000 – \$75,000. The Manager is authorized to approve change orders, in aggregate, up to 2520% of initial contract or \$ 17,500 whichever is greater amount. The Manager is authorized to execute said change orders after first obtaining Board of Director approval shall place an item on the next Board of Directors meeting for Board review.~~

~~Contracts greater than \$75,000. For contracts with an initial contract amount of \$75,000 or more, the Manager may approve change orders, in aggregate, up to \$15,000. Change orders in excess of the aggregate \$15,000 must be approved by the Board of Directors at a scheduled board meeting. Contracts > \$75,001 – \$99999 25% of contract or \$25,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.~~

~~Contracts > \$100,000 10% of contract or \$125,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.~~

~~The limits noted are for Change Order amounts in the “aggregate”. Change Orders for amounts in excess of these limits must be approved by the Board of Directors as a regular agenda item.~~

In all cases where a Change Order would increase the cost of the project beyond the existing budget, the Change Order shall be presented to the Board of Directors along with an appropriation resolution for their consideration and approval.

Section 14.0 CONTRACTS WITH OTHER PUBLIC AGENCIES

It may be beneficial to contract with other public agencies for goods and services. In such cases, the Manager may waive normal bidding procedures if it can be shown, via the quotation procedures contained in Section 4.0, that contracting directly with another public agency is equal to or less than the cost of a private sector competitive bid contract

Section 15.0 UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING

The District shall, hereby, approve these Purchasing Policies and Procedures incorporating, by reference, the Uniform Public Construction Cost Accounting standards, and practices. This provides the opportunity for the District to undertake public projects of \$25,000 or less by force account, negotiated contract or by purchase order.

For projects greater than \$25,000 but less than \$75,000, the District may undertake an “informal” bidding procedure as set forth by State regulations. In all such cases wherein, the District opts to utilize the Uniform Public Construction Cost Accounting method, State procedures governing this procedure shall supersede the District’s purchasing procedures as identified herein.

Section 16.0 ACCOUNTS PAYABLE PROCESS

When purchasing from a new vendor, the Department Head or General Manager should provide the vendors contact information to the Financial Officer so the vendor can be entered into the accounting software and appropriate vendor information collected (i.e W-9 forms).

Invoices received for payment should be stamped with the “Received By” stamp on the date recieved and put into the Accounts Payable folder for the General Manager’s signature. For an invoice to be paid, the Department Head or supervisor must stamp the invoice with the “Approved for Payment” stamp and fully complete it. The General Manager will review and sign all invoices, after signed by the Department head or Supervisor but before they are entered for payment by the Financial Officer.

“Approved for Payment” stamp: Department Head or supervisor should fully complete the stamp with:

- the current date
- purchase description, resolution # or project name to be assigned to the purchase in the District’s accounting software
- list the budget account(s) the amount due should be coded to
- initials or signature of the Department Head or supervisor

Department Head or supervisor should include any special instructions with the invoice. Example: a copy of the invoice or permit should be included with payment, or if the check should not be mailed out.

Credits: Department Head or supervisor should indicate on a credit if there is a specific invoice the credit should be applied to and stamp the credit with the “Approved for Payment” stamp and fully complete it.

Vendor Statements: when received should be stamped with the “Received By” stamp and put into the AP folder for review by Department Heads, supervisors and the General Manager. All Statements should go to the Financial Officer, who will review it against the District’s records. Any open invoices/credits will be pursued, otherwise if no action is needed the statement will be filed into the vendors accounting file.

When purchasing from a new vendor, the Department Head or Managers should inform provide the vendors contact information to the Financial Officer so they can be set up in the Accounting System and a W9 collected the vendor can be entered into the accounting software and appropriate vendor information collected (IE; W9 forms).

Invoices received for payment should be stamped with the “Received By” stamp on the day received and put into the AP folder for signature. For an invoice to be paid, the Department Head or supervisor must stamp the invoice with the “Approved for Payment” stamp and fully complete it. Then have it signed by the Manager The Manager will review and sign all invoices, after signed by the Department head or Supervisor but before they are entered for payment by the Financial Officer.

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- the current date
- purchase description, resolution # or project name to be assigned to the purchase in the District’s accounting software
- list the budget account(s) the amount due should be coded to
- initials or signature of the Department Head or supervisor

Department Head or supervisor should include any special instructions with the invoice. Example: a copy of the invoice or permit should be included with payment, or if the check should not be mailed out.

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SAN MIGUEL COMMUNITY SERVICE DISTRICT

December 16th 2021

(Previously Revised January 2015, June 2017, July 2018, April 2020)

DISTRICT PURCHASING POLICIES, PROCEDURES, AND REGULATIONS GOVERNING CONTRACT AND PROFESSIONAL SERVICES BIDDING PROCEDURES, PURCHASES OF MATERIALS, SUPPLIES, AND EQUIPMENT

PURPOSE: To assure that the financial resources of the San Miguel Community Services District (“District”) are utilized in the most effective and efficient manner, all purchases shall adhere to these established procedures (attached herewith) and shall conform to the State of California laws and regulations pertaining to local agency purchasing policies, procedures and practices. The District purchasing procedures and practices shall conform to these provisions, and also to any adopted District Fiscal Policy and regulations, existing or amended.

The District's purchasing authority is the District General Manager or his/her designated representative. All references in this manual to the District's purchasing authority shall automatically mean the individual acting in the capacity of District General Manager (“Manager”) and include “or his/her designee.” The fiscal limitations and thresholds contained in this manual apply on a per fiscal year basis (July 1st thru June 30th).

To implement and carry out these Purchasing Policies, Procedures, and Regulations, the District shall give special consideration in the following circumstances:

Local Vendor Preference

It shall be the policy of the District to give local vendors preference given that quality, prior performance, availability of service and parts, delivery schedule and price are equal. In matters of price, the local vendor shall be given full credit for local sales taxes, shipping/freight fees and any other fees or charges that might be applicable had the purchase been made from a non-local vendor.

Cooperative Purchasing

It shall be the policy of the District to encourage and participate, whenever possible, in cooperative purchasing endeavors with other public agencies to receive benefits of lower pricing due to the quantities of materials, supplies, equipment or services which would not otherwise be available to the District as a sole purchaser.

Limited Availability

Occasionally, required materials, supplies, equipment or services are of a proprietary nature, or are otherwise of such specific design or construction, as to be only available from one source. After receiving evidence that reasonable efforts have been made to find alternative vendors, the Manager may waive the minimum requirement for quotes, bids or proposals.

Emergency Conditions

An emergency is hereby defined as a breakdown in machinery or equipment resulting in the interruption of an essential service, or a distinct threat to public health, safety or welfare. In such cases, the Manager may waive formal purchasing requirements, but reasonable efforts shall still be made to locate the lowest cost giving due consideration to quality, prior performance, availability of service and parts and delivery schedule.

Other Agency Procurement Contracts

Minimum purchasing requirements are waived when the District elects to participate in a purchase contract of another public agency wherein they undertook a competitive bidding or purchasing process that is similar to the District's. The other public agency purchasing process must have occurred within the last twelve months in order to qualify for the District's participation, unless their purchasing contract was clearly multi-year in nature.

Internal Controls

An integral component of any policy that endeavors to maximize the use of limited fiscal resources is internal controls. Accordingly, purchasing procedures shall also contain provisions relating to access and use of District gasoline credit cards, merchant cards and travel & educational expenditures.

(continued on next page)

PURCHASING POLICIES, PROCEDURES AND PAYMENT PROCEDURES MANUAL

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PURCHASING POLICIES, PROCEDURES, AND PAYMENT MANUAL

In order to carry out the purchasing policy of the District, the purchase of supplies, services, equipment or public works projects shall adhere to the procedures as set forth in this manual. This purchasing and payment procedures manual has been drafted to provide consistency with adopted District Fiscal and Financial Policies.

Section 1.0 PURCHASES LESS THAN \$5,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the General Manager or his/her designee, a Department Head or Supervisor may purchase supplies and services up to \$5,000.00 without approval of the Manager, Board of Directors or issuance of a purchase order except as follows.

Section 2.0 EXCEPTIONS TO SECTION 1.0

- a) All computers must be purchased with prior approval of the Manager.
 - b) All software regardless of cost must be approved by the Manager.
- Preference to local vendors shall be encouraged given that quality, service, and price are similar.

Section 3.0 PURCHASES GREATER THAN \$5,000 BUT LESS THAN \$25,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the General Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$5,000.00 but less than \$25,000.00 subject to purchase order approval from the General Manager. The purchase order must be prepared and approved prior to the purchase commitment.

The Manager must solicit competitive bids prior to the preparation and issuance of a purchase order. Bid results should be attached or noted on the face of the purchase order. Preference to local vendors shall be encouraged given that quality, service, and price are similar.

Section 4.0 PURCHASE ORDERS

Purchase orders shall be issued for acquisitions of supplies, equipment, and services (including professional), wherein the estimated total purchase is expected to exceed \$5,000.

Purchase orders should be issued for the estimated total amount, even when individual, repeat acquisitions are less than \$5,000. Examples include the transport of sewer sludge wherein any individual transport is less than \$5,000 but the estimated total annual cost exceeds \$5,000. Another example might be the purchase of chlorine.

Subject to the requirements and limits set forth in this manual, the General Manager may approve a purchase order for up to \$25,000.00. Any purchase orders greater than \$25,000.00 or more shall require the Board of Director's concurrence.

Purchase orders may have multiple budgetary account numbers and may include multiple departments.

The issuance of purchase orders shall be made prior to any purchase commitment to the vendor pursuant to the following procedures:

1. The department shall complete a purchase order form providing all the required data in the spaces provided. [For example: Each purchase order issued shall be numbered sequentially with two components, Calendar year and sequential purchase order number (IE 2021-001), wherein the first component consists of the four digit of the calendar year; the second component consists of three digits representing the sequential purchase order number(to be assigned)].
2. Upon completion of the purchase order, the purchase order shall be signed by the Manager. Upon approval or denial, the purchase order is sent to the initiating department. If approved, the purchase order shall be distributed as follows:
 - a) Copy to Vendor
 - b) Copy to District Financial Officer
 - c) Original to issuing department

Section 5.0 QUOTATIONS AND BIDS

Department Head or General Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000.00.

For purchases greater than \$5,000.00 but less than \$25,000.00 General Manager shall endeavor to solicit quotations from at least three vendors. The lowest responsive bid shall be awarded by the General Manager. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein. The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

For purchases greater than \$25,000.00 the General Manager shall solicit competitive bids through sourcing vendors, or wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the General Manager, who shall hold said bid(s) until the advertised date and time of opening the proposing company demonstrating the best value to the district shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.

Local Vendor Preference

The District endeavors to stimulate the local economy by using its purchasing power to support local businesses within boundaries of SMCS D and promote the creation and retention of local jobs. To that end, the District may grant a preference to local vendors when comparing bids or quotations for the purchase of discretionary goods and services, subject to the guidelines set forth in this section.

The preference shall only apply to the procurement of materials, supplies, equipment, and services as set forth herein. In addition, the preference shall not apply to procurement that is restricted by Federal or State laws or regulations that proscribe such a preference, or to public projects subject to the California Public Contracts Code.

The preference may be granted only if the Manager determines that the local vendor is able to provide comparable goods or services as the next lowest responsive bidder. In determining whether to grant the preference, the Manager may take into account other District fiscal policies and/or criteria.

The preference shall be five percent (5%) of the local vendor's bid or quotation; however, in no event shall the total preference exceed \$5,000 for any single purchase order or contract.

The 5% preference will be used solely to determine to whom the contract should be awarded and will not in any way alter the final contract amount. A 'local vendor' must meet all the following criteria:

1. The vendor owns, leases, rents or otherwise occupies a fixed office or other commercial building or a portion thereof that has a street address within the District. A post office box shall not qualify as a local business address.
2. The vendor possesses a valid and verifiable business license issued that reflects the vendor's local address.
3. The vendor's business is staffed during business hours by an employee, or employees, employed by the vendor and conducting the vendor's local business.
4. Where the State sales tax will be paid for the purchase, the vendor must possess a valid resale license from the State Department of Equalization reflecting the vendor's business address.

To qualify for the preference, a vendor must certify in writing, in its bid or quotation to the District, that it meets the criteria of a "local vendor". The Manager shall determine if a vendor qualifies as a "local vendor". Any vendor falsely claiming to qualify as a "local vendor" shall be ineligible to transact any business with the District for a period of up to 24 months as determined by the Manager. The Manager and/or Board of Directors may also terminate all or part of any contract entered into with such a vendor. The decision of the Manager may be appealed to the Board of Directors pursuant to the review process used for bid protests.

Section 6.0 PROFESSIONAL SERVICES

Per the guidelines and expenditure thresholds set forth in section 5.0, the Manager shall solicit competitive bids wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening. The procurement of professional services

shall be based on qualifications. Such professional services shall include, but not be limited to, those provided by: engineers, management services for construction projects, architects, urban planners, geologists, hydrologists, land surveyors, landscape architects, rate consultants and assayers, real estate appraisers, licensed environmental assessors and ecologists, accountants and providers of financial services, actuaries, personnel and insurance consultants, psychologists, medical doctors, entertainers, and performers, claims consultants, and attorneys at law.

If the cost of the work to be performed is estimated to not exceed \$25,000, the Manager may issue a purchase order pursuant to Section 4.0 with the Board of Director's concurrence.

Section 7.0 SOLE SOURCE VENDORS

In the case of sole-source vendors, quotation and bid requirements may be waived by the Manager and/or the Board of Directors when in his/her/their judgment the District is best served by a particular vendor.

A purchase order and a written explanation for justification of sole sourcing shall be submitted to the Manager and/or the Board of Directors for approval. If approved, a copy of the written explanation shall be attached to the copy of the purchase order.

Section 8.0 PETTY CASH

The Manager shall be responsible for the management and accounting of petty cash funds according to the internal control procedures established by this Manual. Petty cash funds may be used for any purpose including non-overnight travel and meetings or for residual final travel accounting amounts due to an employee. Petty cash vouchers and/or petty cash reconciliation forms will be provided.

A \$100 limit shall be established for each separate use of petty cash funds except that said limit may be waived by either the Manager or his/her designee, up to a maximum of \$100.00.

In recognition that employees cannot be expected, nor required, to use personal funds to make petty cash purchases on behalf of the District, petty cash advances may be approved by the Manager.

In the case of petty cash advances, the employee receiving the advance will promptly upon making the purchase, return the receipt and any cash change to the petty cash fund and complete the petty cash voucher. Receipts are required for all petty cash expenditures. Travel per diems wherein receipts are not required is not an appropriate use of petty cash funds. However, amounts due to employees less than \$100 as determined by completion of the final accounting section of a pre-authorized travel and meeting expense claim may be reimbursed from petty cash funds.

Requests for the replenishment of petty cash funds used shall be made to the Manager on petty cash reconciliation/reimbursement request forms. The request shall summarize the amount to be replenished by the budgetary account number and have attached all expenditure receipts. The

Manager shall process said requests in accordance with established payment processing procedures.

Section 9.0 WARRANT FOR PAYMENT REQUESTS

In recognition that needs arise for the issuance of a District warrant for purposes that may not be appropriate for the issuance of a purchase order, (i.e. deposit refunds, and receipt overpayments, payroll-related needs, etc.), the Manager shall establish a warrant for payment request procedure for issuing a payment without a purchase order. Warrant for payment requests shall be processed on a basis consistent with the payment processing schedule; exceptions may be made by the Manager when the best interests of the District might be best served by the accelerated issuance of a warrant payment.

Section 10.0 TRAVEL, MEETINGS AND EDUCATION AUTHORIZATIONS

It shall be the practice of the District to reimburse expenses incurred by officials, officers, and employees of the District when expenses are incurred while on authorized travel, meetings and educational events for District business. The allowances and amounts advanced to persons traveling or meeting on official business shall be established on the basis of specific guidelines set forth below. Administrative procedures are to be amended to conform to the guidelines of this policy.

Advances and/or reimbursements for authorized travel and meetings shall be made by the Manager upon receipt of a properly completed and approved travel and meeting authorization form unless waived in writing by the Manager and/or the Board of Directors.

Travel and meeting authorization forms are available upon request. Department Heads or supervisors shall exercise reasonable effort to complete and submit authorized travel and meeting authorization forms for warrant issuance on a timeline conducive to the payment processing schedule as established by the Manager.

Requests for advances and/or reimbursements for District travel, meetings and education shall be in accordance with the procedures and requirements as noted below:

1. Travel, Meeting and Education Authorization/Expense Reconciliation

Travel on official business which exceeds a cost, actual or estimated, of \$200 or calls for an overnight stay requires the completion of the District's Travel and Meeting Authorization Form and approval by the employee's immediate supervisor and/or the General Manager. When a District vehicle is used, the cost of such use, using the current mileage rate, shall be included in determining the total cost. Travel which exceeds \$2,500 or provides for out of state travel must be submitted on a Travel and Meeting Authorization Form to the Manager for approval prior to incurring any expenses: Payment may be advanced to the traveler based upon estimated costs as detailed on the Travel and Meeting Authorization Form. Within five (5) days of return, the Travel and Meeting Authorization Form shall be completed and submitted to the Manager wherein

actual travel expenses, including amounts advanced, must be reconciled on the Travel and Meeting Authorization Form.

A Department Head and/or the Manager may exercise his/her own discretion, regardless of the length of stay, as to whether an employee receives a per diem per subsection 4 below or receives an 'advance' for itemized expenses per subsection 5 below.

However, in all cases, if any amounts paid in advance for transportation, lodging, and registration, etc. wherein overpayments occur and are refunded directly to the employee, the employee must turn over such amounts to the District.

2. Transportation

a. Commercial Carrier

Air travel for District officials and employees shall be authorized and reimbursed at the lowest possible fare class with a major air carrier. Air travel other than the lowest possible fare class will be authorized ONLY when scheduling does not permit the use of the lowest possible fare class of flight, or when the flight is four (4) hours duration or more.

District officials and employees shall endeavor to book air travel to take advantage of discounts offered for purchasing flight tickets in advance of departure; i.e. 14 or 21 days and take advantage of non-refundable ticket fares where practical.

Transportation costs for commercial carriers shall be paid by the District directly and separately whenever practical. Round trip tickets shall normally be purchased whenever commercial carriers are used. Travel expenses of a family member of an official or an employee are not eligible for payment by the District. Travel arrangements and payment of costs for family members are to be handled directly by the employee.

b. Personal Vehicles

The use of personal vehicles, when approved as a mode of travel to and from destinations, will be reimbursed at the established mileage rate. When a commercial carrier is used, a traveler will be reimbursed for personal vehicle mileage to and from the airport and the actual cost of airport parking regardless of airport location.

(1) Travel in San Luis Obispo County

Employees receiving monthly auto allowances shall not, except under special circumstances as authorized by the Manager, be eligible to use a District vehicle or receive mileage reimbursement for use of personal vehicles when travel is within San Luis Obispo County.

(2) Travel Outside San Luis Obispo County

The use of personal vehicles on District authorized business outside San Luis Obispo County will be reimbursed at the authorized mileage rate for all District officials and employees. Payment of mileage will be based upon the most direct route from point of departure to point of destination. A District official or employee may leave from his/her home for a meeting, conference, seminar or training session. However, the mileage from home to the destination should not exceed the mileage from District offices to the destination.

3. Lodging

Hotel accommodations should be arranged directly by the District, not traveler. Receipts for lodging must be attached to the Travel and Meeting Authorization Form in order to obtain reimbursement. Hotel expenses for District officials and employees only will be reimbursed at the single occupancy rate. Room movies and other miscellaneous, such as alcoholic beverages are not eligible for reimbursement including room service meals if a per diem has been provided.

4. Per Diem

Each person traveling on official District business, which includes an overnight stay, may (1) receive a per diem for meals, taxes, gratuities, and incidental expenses equal to \$75.00 if travel time is 4 hours or more per day provided that receipts are submitted to the District. If the amount shown on the receipts is less than \$75 the difference is considered taxable income; or (2) receive a per diem equal to the IRS regional allowance, in which case no receipts are required, and the full amount is non-taxable.

Meals and food charged to a motel/hotel room via room service shall be counted on the final reconciliation of the Travel and Meeting Authorization Form towards the per diem. Per diem shall be paid for travel days just prior and just after the event. One-half of the daily rate shall be paid if the distance to the event is less than 275 miles except that if the event ends later than 3:00 p.m. a full day per diem may be paid. A full day per diem shall be paid if the one-way distance is greater than 250 miles. Expense reimbursement for amounts over the per diem amount must include receipts for all expenses.

5. Itemizing Expenses

If travel encompasses not more than a single day, the traveler shall itemize the expenses incurred for reimbursement. Upon return, supporting documents such as receipts or paid invoices must be submitted on the Travel and Meeting Authorization Form. In the case of overnight travel, the traveler may claim actual expenses rather than per diem. However, all receipts or paid invoices must be submitted with the Travel and Meeting Authorization Form in order to be reimbursed.

6. Registration Fee

Registration fees charged for any authorized convention, conference, seminar or meetings are reimbursable and should be paid in advance. Effort should be made to pay registration fees directly by the District.

7. Taxi, Car Rental, Shuttle Service and Parking

Expenses incurred for car rental and limousine service will not be reimbursed unless authorization is received from the Manager prior to the travel. Whenever possible, District officials and employees should utilize hotel courtesy buses or local shuttle services. Whenever possible, hotel accommodations should be within easy access to the functions for which the travel was authorized. Taxi service should be used only when no other convenient, less costly transportation is available. Expenses for parking shall be reimbursed in addition to any other allowances paid to the traveler. Effort should be made to pay any transportation fees directly by the District.

8. District Merchant Cards

Merchant card receipts for all charges on the credit cards shall be attached to the final reconciled Travel and Meeting Authorization Form submitted to the Manager.

Fuel credit cards issued to the District may only be used to purchase fuel, diesel exhaust fluid (DEF) and oil in a District owned vehicles. Use of District fuel credit cards for personal vehicles is strictly prohibited, regardless of whether or not the use of the personal vehicle was for authorized District business.

9. Mileage Rate

The mileage rate for personal vehicle use shall be determined each January 1st by the Manager. The mileage rate shall be equal to the mileage rate allowance as set by the Internal Revenue Service for business use of a vehicle as confirmed by the Manager.

10. Miscellaneous Meetings

Miscellaneous meetings wherein food, beverages, and related sundries are provided either on-site or at a dining establishment may be paid and/or reimbursed by District when required for official business. Payment and/or reimbursement may be made via; petty cash, merchant card, vendor charge account, purchase order, warrant request or Travel and Meeting Authorization Form.

In all cases, the payment and/or reimbursement request shall be accompanied by a receipt or other documentation and in the case of the use of a merchant card, the customer copy of the merchant card charge slip. The receipt and/or payment request should clearly identify the purpose of the meeting, the general attendees (i.e. lunch with auditors) and the budgetary account number. A Travel and Meeting Authorization Form need only be utilized when the cost of an individual, miscellaneous meeting exceeds \$200.

11. Discretion

These procedures do not claim to have addressed all contingencies and conditions. Any necessary and reasonable expenses that may from time-to-time be justified due to circumstances or opportunities for the District will be honored upon approval by the Manager in the form of reimbursements to the traveler and upon adequate documentation and justification.

Section 11.0 PAYMENT REQUIREMENTS

The issuance of warrants for petty cash, warrant requests and travel, and meeting authorizations shall be made by the Manager upon receipt of the properly completed documentation and in accordance with the payment schedule as established by the Manager.

For purchase orders, preparation of the vendor payment shall be initiated by the Department Head or the Manager upon receipt of the signed “payment” copy of the purchase order. Partial payments are acceptable. Authorization for partial payment(s) may be initiated by the Manager by submitting the invoice through the Accounts Payable procedure.

For purchase orders issued for materials and/or services to be provided over time, the Manager shall initiate vendor payment solely upon receipt of the appropriate invoice(s). In order to expedite the Accounts Payable process, the following vendor invoice delivery arrangements should be made:

Invoices and Statements should be mailed to the District office and should be processed in the same manner as the daily mail. In the case where a regular vendor emails a invoice or statement it should be emailed to the Financial Officer. In the case a vendor emails an invoice to someone other than the Financial Officer it should be forwarded to the Financial Officer for processing. All invoices and statements are to be included in the general mail processing and be coded for payment by the appropriate Department Head or General Manager prior to payment.

In all instances, vendor payments shall be processed in accordance with the payment schedule unless the Manager determines that the best interests of the District would be best served by accelerating the issuance of a particular vendor payment.

The current payment schedule, as established by the Manager, is that warrant for payment requests with an invoice attached received by noon on Wednesday will have a check issued no later than the fourth following Friday except as otherwise established by the Manger.

DO NOT UNDER ANY CIRCUMSTANCES PROMISE OR OTHERWISE INDICATE TO A VENDOR THAT PAYMENT WILL BE RECEIVED ANY SOONER.

Section 12.0 MERCHANT CARDS

Purchases made by merchant card shall be made in conformance with established Fiscal Policy, the purchasing rules and restrictions as identified in Section 1.0 through 9.0 and shall in no event exceed

or circumvent the regulations set forth therein. A single purchase by credit card shall not exceed \$2,500 or the credit card account limit, whichever is less.

Merchant card account limits will be between \$2,000 and \$10,000 per month. Account limits apply to the account, not the card. For example, an account may have a limit of \$5,000, with two cards issued. Therefore, the aggregate spending total of both cards must not exceed \$5,000 per month.

Each Department Head or Supervisor will be informed of the limits placed on cards issued to his/her department and/ or divisions.

Purchases will be denied by the card issuer for any account that is delinquent or has exceeded its account limit. Departments must track their monthly spending so that they do not exceed the merchant card account limit.

1. Business Use Only

The merchant card is to be used for District purchases ONLY.

2. Conditions for Use

The total of a single purchase to be paid using the merchant card may be comprised of multiple items and cannot exceed the authorized single invoice limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payments for purchases are not to be split in order to stay within the single purchase limit.

All materials, supplies, and services purchased over the counter and paid for by using the Merchant Card must be immediately available. No back-ordering is allowed unless authorized by the Manager.

All materials, supplies, and services purchased by telephone order to be paid for by merchant card must be delivered by the merchant/vendor within the 30-day billing cycle. The order should not be placed without this assurance. (Please see "Telephone Purchase Procedures" below). Merchant card use for employee travel must comply with established District travel policy.

3. Telephone Purchase Procedures

Telephone purchase procedure, as used in these instructions, means a procedure where an order is placed, or a purchase is made by telephone. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing a telephone order to be paid using the merchant card, the employee will:

- a. Confirm that the merchant/vendor agrees to charge the merchant card when the shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- b. Instruct the merchant/vendor to fax, mail or email the charge slip to the cardholder when the credit card is charged.
- c. A log should be used to record telephone merchant card orders (see Attachment 4). The documentation should be held until the monthly billing statement is received and then attached to the statement, along with the charge slips, when it is submitted for payment.

4. Internet Purchase Procedures

Internet purchase procedure, as used in these instructions, means a procedure where an order is placed, or a purchase is made, by internet website access. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing an internet order to be paid using the merchant card, the employee will:

- a. Confirm that the web site utilizes security protection software.
- b. Confirm that the merchant/vendor agrees to charge the merchant card when the shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- c. Print out a hard copy of the order confirmation before exiting the site.

5. Documentation, Reconciliation and Payment Procedures

a. Documentation

Any time a purchase is made that will be paid using the merchant card, whether it is done over the counter or by telephone or by internet, a document must be retained as proof of purchase. The documents will later be used to verify the purchases shown on the merchant card monthly statement. When a purchase is made over the counter, the employee is to obtain a customer copy of the charge slip, as well the separate invoice if any, which will become the accountable document (make sure all carbons are destroyed).

When making purchases by telephone, the employee is to immediately document the transaction on a log and attach the charge slip (and invoice, if any) when received from the vendor, along with any shipping documents associated with the order.

b. Missing Documentation

If for some reason the employee does not have documentation of the transaction to send with the statement, he/she must attach an explanation that includes a description of the item, date of purchase, merchant's/vendor's name and why there is no supporting documentation and signed by the Manager. If documentation is received after the statement has been sent for payment, the employee should send the documentation to

accounts payable with a note referencing the date of the statement to which it should be attached.

6. Merchant Card Restrictions

The following list covers purchases for which merchant card use is **prohibited**:

- a. Fuel purchases. Fuel purchases for District vehicles only must be made using a District Fuel credit card.
- b. Cash advances through bank tellers or automated teller machines.

7. Payment and Invoice Procedures

- a. Purchases made by employees will be paid by accounts payable once the purchases are coded by the Department(s) and the General Manager's approval of the transaction has been completed. Account coding shall be summarized by budget account.
- b. Original invoices, receipts and/or charge slips should be stamped with the "Approved for Payment" stamp with all fields completed, then put into the Credit Card Receipts folder in the Financial Office. If the employee wishes to retain a copy of the invoice, a copy should be made before the original is sent to the General Manager.
- c. The "Statement of Account" requires the Department/Division to review the statement and to note any errors on the bill. The Department/Division should attach to the statement all receipts (sales drafts/charge slips) received at the time of purchase with the budget account number noted on each. Travel expense charges must include a copy of the final accounting of the travel authorization form, as well as receipts pertaining to Travel purchases made by credit card. The Supervisor or Manager stamps the invoice or receipt with an "Approved for Payment" stamp, assigns account codes for each item, writes the grand total of the amount to be paid in the "amount" area provided by the "Approved for Payment" stamp, attached the summary by budget account and secures the signature of the Manager certifying items purchased and received and forwards to the accounts payable within five (5) working days after it is received. Noncompliance may mean denial of future use of cards. Merchant Card Monthly Statement Payment: The Financial Officer will match all Credit Card Receipts with the monthly statement. Any missing receipts will be requested by the Financial Officer. The final packet of Statement and receipt back ups will go to the Manager for approval before payment.

8. Approval

Approval of the transactions that employees have made using the merchant cards will not be totally defined in these procedures. Department Heads or supervisors, because of their knowledge of the job responsibilities of employees, are required to look at each employee's purchases, and at the merchant, who made the sale in order to determine if these items were for Official Use and if they were items allowed to be purchased in accordance with the instructions provided.

If, for any reason, the Manager questions the purchases(s), it is his/her responsibility to resolve the issue with the employee. If he/she cannot be satisfied that the purchase was necessary and for Official Use, then the employee must provide a Credit Voucher proving item(s) have been returned for credit, or a personal check or cash for the full amount of that purchase. Resolution for improper use of the merchant card will be the responsibility of the Manager to resolve, and disciplinary action for misuse will also be his/her responsibility to process.

9. Disputes

If items purchased with the merchant card are found defective or the repair of services faulty, the employee has the responsibility to return the item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant/vendor refuses to replace or correct the faulty item, then the purchase of this item will be considered to be in DISPUTE.

A disputed item must be noted on the statement of the account. In addition, an "Employee Statement of Questioned Item" form (Attachment 1) must be completed by the employee with appropriate documentation attached, if necessary. The Manager shall notify the merchant card issuer in accordance with the instructions on the "Employee Statement of Questioned Item" for adjustment. The form should be attached to the statement of account, with a copy retained by the Department for follow-up the following month to be sure the proper credit is received on the statement of account.

It is essential that the time frames and documentation requirements established by the merchant card issuer be followed to protect the employee's rights in dispute. Dispute policies and procedures issued by the merchant card issuer will be provided at the time merchant cards are issued to employees.

10. Requests for Initial, Additional or Changes to Merchant Cards and/or Credit Cards All requests for new accounts, additional cards or changes in account names or limits will be done by submitting "Request for Merchant or Credit Card" form to the Manager. The form will be processed by the Manager and the requesting Department Head or Supervisor will be notified when the request is processed. A minimum of thirty days should be allowed for processing requests.

11. Inventory of Merchant and/or Fuel Credit Cards

At least once annually, the General Manager will provide a list of credit cards to be issued and a physical inventory of credit cards will be performed by the Financial Officer and a report will be provided to the General Manager of the results of the inventory.

12. Lost or Stolen Merchant and/or Credit Cards

Should any employee lose or have a District credit card stolen, it is the responsibility of the Manager to immediately notify the merchant card issuer of the loss. The telephone number of the merchant card issuer will be provided when the merchant card is issued.

In addition to notifying the merchant card issuer, the Manager must notify the Board of Directors of the lost or stolen credit card WITHIN ONE WORKDAY after the discovery of the loss or theft of the card. The Manager will be required to make a written report to the Board of Directors WITHIN FIVE (5) WORKDAYS that will include the complete information on the loss, the date the loss was discovered, the location where the loss occurred if known, the purchases that the employee had made prior to the loss, and any other information that may be considered necessary.

13. Terminating Employee

The Manager shall be responsible to collect merchant and/or fuel credit cards from terminated employees.

If the Manager is unable to collect the merchant or fuel card when an employee leaves, the Manager shall notify the Board of Directors by email and immediately take action to ensure the card is voided.

The merchant or fuel card issuer shall be notified to void the merchant card to prevent any purchases after the employee leaves.

Section 13.0 CONTRACT CHANGE ORDERS

To establish a uniform procedure for documenting, review and authorization of Change Orders affecting construction contracts, these procedures shall apply to changes in the work that results in alterations, amendments or deviation from an awarded contract; thereby modifying the scope of the contract, the cost, completion schedule, material and/or equipment furnished under the awarded contract.

A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original contract and shall only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the General Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:

Contracts up to \$25,000. The General Manager is authorized to approve change orders, in aggregate, up to 25% of initial contract amount.

Contracts \$25,000 - \$75,000. The General Manager is authorized to approve change orders, in aggregate, up to 20% of initial contract amount. The General Manager shall place an item on the next Board of Directors meeting for Board review.

Contracts greater than \$75,000. For contracts with an initial contract amount of \$75,000 or more, the General Manager may approve change orders, in aggregate, up to \$15,000. Change orders in excess of the aggregate \$15,000 must be approved by the Board of Directors at a scheduled board meeting.

In all cases where a Change Order would increase the cost of the project beyond the existing budget, the Change Order shall be presented to the Board of Directors along with an appropriation resolution for their consideration and approval.

Section 14.0 CONTRACTS WITH OTHER PUBLIC AGENCIES

It may be beneficial to contract with other public agencies for goods and services. In such cases, the Manager may waive normal bidding procedures if it can be shown, via the quotation procedures contained in Section 4.0, that contracting directly with another public agency is equal to or less than the cost of a private sector competitive bid contract

Section 15.0 UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING

The District shall, hereby, approve these Purchasing Policies and Procedures incorporating, by reference, the Uniform Public Construction Cost Accounting standards, and practices. This provides the opportunity for the District to undertake public projects of \$25,000 or less by force account, negotiated contract or by purchase order.

For projects greater than \$25,000 but less than \$75,000, the District may undertake an “informal” bidding procedure as set forth by State regulations. In all such cases wherein, the District opts to utilize the Uniform Public Construction Cost Accounting method, State procedures governing this procedure shall supersede the District’s purchasing procedures as identified herein.

Section 16.0 ACCOUNTS PAYABLE PROCESS

When purchasing from a new vendor, the Department Head or General Manager should provide the vendors contact information to the Financial Officer so the vendor can be entered into the accounting software and appropriate vendor information collected (i.e W-9 forms).

Invoices received for payment should be stamped with the “Received By” stamp on the date received and put into the Accounts Payable folder for the General Manager’s signature. For an invoice to be paid, the Department Head or supervisor must stamp the invoice with the “Approved for Payment” stamp and fully complete it. The General Manager will review and sign all invoices, after signed by the Department head or Supervisor but before they are entered for payment by the Financial Officer.

“Approved for Payment” stamp: Department Head or supervisor should fully complete the stamp with:

- the current date
- purchase description, resolution # or project name to be assigned to the purchase in the District’s accounting software
- list the budget account(s) the amount due should be coded to
- initials or signature of the Department Head or supervisor

Department Head or supervisor should include any special instructions with the invoice. Example: a copy of the invoice or permit should be included with payment, or if the check should not be mailed out.

Credits: Department Head or supervisor should indicate on a credit if there is a specific invoice the credit should be applied to and stamp the credit with the “Approved for Payment” stamp and fully complete it.

Vendor Statements: when received should be stamped with the “Received By” stamp and put into the AP folder for review by Department Heads, supervisors and the General Manager. All Statements should go to the Financial Officer, who will review it against the District’s records. Any open invoices/credits will be pursued, otherwise if no action is needed the statement will be filed into the vendors accounting file.

###

RESOLUTION NO. 2021-44

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT AMENDING THE DISTRICT PURCHASING POLICIES, PROCEDURES, AND REGULATIONS GOVERNING CONTRACT AND PROFESSIONAL SERVICES BIDDING PROCEDURES, PURCHASES OF MATERIALS, SUPPLIES, AND EQUIPMENT MANUAL.

WHEREAS, the State Government Code Section 54202 provides that every local agency shall adopt policies and procedures, including bidding procedures, governing purchases of supplies, professional services and equipment by the San Miguel Community Services District (“District”); and

WHEREAS, the District Board of Directors (“Board”) has determined that these purchasing policies and procedures are in conformance with all provisions of state law governing local agency purchases that are in effect as of the date of adoption of this Resolution; and

WHEREAS, the Board adopts the revised Manual making the aforementioned revisions and clarifications recending any and all previous versions; and

NOW, THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt the revised District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual attached hereto as Exhibit A.

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

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 16th of December 2021.

(signatures on next page)

TBD,
President Board of Directors
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Rob Roberson, Interim General Manager

Douglas L. White, District General Counsel

EXHIBIT A

(Revised Purchasing Policy 12-16-2021 clean)



Board of Directors Staff Report

December 16, 2021

AGENDA ITEM: XI-6

SUBJECT: Review and Approve Resolution 2021-45 adopting the annual Investment Policy to ensure compliance with the State Government Code

RECOMMENDATION:

It is recommended that the Board of Directors adopt Resolution 2021-45 adopting the annual Investment Policy to ensure compliance with the State Government Code.

BACKGROUND:

This item is normally brought to the board as part of the annual budget process, this year it was not completed. To bring it into compliance the date has been changed to authorize the General Manager authority to manage investments for the fiscal year 2021-22. Going forward this item will be brought annually during the budget process in June- July of each year,

An Investment Policy's purpose establishes the cash management and investment guidelines for a public agency. The portfolio, as well as individual transactions, must comply with the applicable California Government Code sections 53600 et seq and the adopted San Miguel Community Services District ("District") Investment Policy.

The focus of the Investment Policy would be on financial assets as accounted for in the annual financial report. The "prudent investor" standard shall be used by the designated representative managing the portfolio which states "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency." (Government Code Section 53600.3)

Many agencies have opted to have the annual adoption of an Investment Policy align with the annual budget adoption process, i.e. on a fiscal year basis. The policy, as presented in Exhibit A or the attached resolution, would be in effect until July 2022.

Fiscal Impact:

The primary objectives stated related to investment activity in priority shall be safety, liquidity, and return on investment, and as such, there is no specific fiscal impact with Board adoption of this policy.

PREPARED BY:

Rob Roberson

Interim General Manager Rob Roberson

Attachment:

Exhibit A: Resolution 2021-45 with Investment Policy

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF INVESTMENT POLICY
Fiscal Year 2021-22**

Introduction

The Board of the San Miguel Community Services District (“District”) recognizes its responsibility to properly direct the investments of funds. The purpose of this policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. In instances in which the Policy is more restrictive than Federal or State law, the Policy supersedes.

Section 1. Investments Goals

The District’s investment philosophy sets the tone for its policies, practices, procedures, and objectives that control the investment function. The investment of funds will be guided by the primary goals of safety, liquidity, and reasonable market rate of return.

- **Safety** - the District will undertake investments in a manner that ensures the preservation of capital in the overall portfolio.
- **Liquidity** - the District will maintain sufficient cash and short-term investment instruments which together with projected revenues which will cover the District’s cash flow needs
- **Reasonable Market Rate of Return** - the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

Section 2. Standard of Prudence

The standard of prudence to be used by investment officials shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. The “prudent investor” standard states that:

“When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.”

Section 3. Delegation of Authority

The Board’s primary responsibilities over the investment function includes establishing investment policies, annually reviewing such policies, and authorizing any deviations from the District’s investment policies. The Board hereby delegate(s) investment authority to the General Manager (“Manager”) for a period of one year.

Section 4. Authorized Financial Dealers and Institutions

A list of approved financial institutions authorized to provide investment services to the District in the State of California will be maintained by District staff. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1. An annual review of the financial condition and registrations of qualified bidders will be conducted by the Manager or his/her designee. A current audited financial statement is required to be accessible for each financial institution and broker/dealer with which the District invests. All financial institutions which desire to become qualified bidders for investment transactions must supply the Manager with proof of FINRA registration and a statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the Board’s Investment policy and that all securities offered shall comply fully and in every instance with all provisions of the California Government Code.

Section 5. Strategy

Passive investing – Given the absence of staff dedicated to investment analysis, the District will passively manage the portfolio and avoid medium to long-term investments, thereby diminishing the need for credit monitoring.

Diversification – Staff will maintain diversified call provisions rather than anticipate market conditions. Staff will diversify timing of trading and maintain diversification by type within the constraints of other provisions of this policy.

Minimum liquidity and debt considerations – A portion of the portfolio with maturities of no more than three months shall be maintained in excess of the Board established operating reserve. A portion of the portfolio with maturities of no more than one year shall be maintained in excess of the Board established operating reserve. Staff will also consider that too much liquidity is a risk and invest to ladder maturities when possible.

Section 6. Restrictions on Allowable Investments

The maximum maturity of any specific investment will not exceed the maturity limit established by this policy or expressly permitted by the District. State statutory limits will be followed unless the District maturity limits are more restrictive.

The investments made by the District will have the quality standards set forth by the Government Code. This policy sets forth investment quality standards that may be higher than those in the Government Code. When a difference in quality standard occurs, the higher quality standard will be adhered to.

All bank deposits will be FDIC insured or deposited with institutions which comply with the State collateral requirements for public funds. Certificate of deposits will not be placed with an institution once it has received a cease-and-desist order from any bank regulatory agency.

Section 7. General Portfolio Allowable Investments with Quality and Limit Guidelines

The California Government Code sections 53600 et seq. govern the allowable investments a local government agency can enter into. The Government Code requirements are a starting point for establishing the District quality standards, percentage limits and maturity levels. Presently, this policy exceeds the standards set forth by the State. In the event the Government Code becomes more restrictive than this policy, the Government Code restrictions shall prevail. Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. Credit criteria listed in this section refers to the credit rating at the time the security is purchased.

Investment Type	Maximum Maturity	Maximum Specified % of Portfolio	Minimum Quality Requirements
U.S. Treasury bills, notes & bonds	5 Years	None	Not applicable
Government Agency Securities, including Fed. agency obligations & federally sponsored enterprises	5 Years	None	Not applicable
Calif. Local Agency Investment Fund (LAIF)	No	\$65 million	Not applicable
Bankers Acceptances	180 days	40%	A-1 or higher
Commercial Paper	270 days	25-40%	Highest letter & number rating by an NRSRO
Medium Term Notes	5 years	30% 5% issuer limit	“A” rating category or its equivalent or better
Certificates of Deposit (Negotiable)	5 years	30% 5% issuer limit	“A” rating category or its equivalent or better
Certificates of Deposit (Non-negotiable)	5 years	None \$250,000 limit	Top 25% of peer group independently rated
Money market mutual funds	Not applicable	20% No back loaded	Highest letter & number rating by an NRSRO
Bonds, notes or other indebtedness of the State of California or local agencies in California	5 years	None 5% issuer limit	None
Bonds, notes or other indebtedness of the other 49 states	5 years	None 5% issuer limit	None

Section 8. Prohibited Investment Transactions and Derivatives

The Government Code specifically prohibits certain types of investment instruments for municipalities. In addition to those prohibitions, the following investments are not permitted: reverse repurchase agreements, collateralized mortgage obligations, commodities, common stock, corporate bonds of 5 years or more, and foreign currency.

Section 9. Reporting and Miscellaneous

The Manager, or his/her designees, may maintain one or more accounts with reputable investment security dealers or brokers with which investment transactions are to be conducted. Investments may be held in safekeeping at a designated financial institution where the District has established a safekeeping account.

Pursuant to Government Code Section 53646, a monthly report shall be submitted to the Board of Directors within 30 days following the end of the month covered by the report and a quarterly report shall be submitted. The quarterly report shall include:

- * the type of investment
- * the issuer of the investment
- * maturity date
- * coupon, discount and/or yield rate
- * paramount, dollar amount invested and market value of the investment
- * percentage of the portfolio represented by each investment

The report shall also note whether the portfolio is in compliance or the manner in which the portfolio is in non-compliance. The report shall include a statement regarding the ability of the District to meet its expenditure requirements for the next six months.

The investment policy applies to all financial assets held by the District except employee deferred compensation plans, funds held in trust with the District with specific investments instructions, and any funds held in employee pension plans. The primary guiding investment policy for any bond proceeds will be dictated by the bond documents governing such funds as long as the documents are approved by the District Board.

The Board of Directors may meet on a quarterly basis with District staff to review District investments and to review market conditions.

Section 12. Conflicts of Interest

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment function or which may impair their ability to make impartial investment decisions. Employees and investment officials shall subordinate their personal investment transactions to those of the District.

Section 13. Glossary of Terms

Terms that are used in this Policy or frequently used in connection with the investments made by public agencies are defined in the attached Appendix.

APPENDIX - GLOSSARY OF TERMS

Accrued Interest - Interest earned but not yet received.

Active Deposits - Funds which are immediately required for disbursement.

Amortization - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Arbitrage – Transactions by which securities are bought and sold in different markets at the same time for the sake of the profit arising from a yield difference in the two markets.

Asked Price - The price a broker dealer offers to sell securities.

Bankers' Acceptance (BA) - A draft or bill of exchange accepted by a bank or a trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Basis Point - One basis point is one hundredth of one percent (.01%).

Bid Price - The price a broker dealer offers to purchase securities.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Book Value - The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Broker - A broker brings buyers and sellers together for a commission. He does not take a position.

Callable Securities – Bonds that the issuer has the right to redeem prior to maturity under certain, specified conditions.

Certificate of Deposit - A deposit insured by the FDIC at a set rate for a specified period of time.

Collateral - Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public monies.

Commercial Paper – Short-term, negotiable unsecured promissory notes of corporations.

Corporate Notes - Obligations issued by corporations bearing interest and return of principal at maturing.

Coupon - The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis - A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield - The interest paid on an investment expressed as a percentage of the current price of the security.

Dealer - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Discount - The difference between the cost of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Discount Securities - Non-interest-bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U. S. Treasury Bills).

Diversification - Dividing investment funds among a variety of securities offering independent returns and risk profiles. The technique is used to minimize risk to the District's portfolio.

Fannie Mae - Trade name for the Federal National Mortgage Association (FNMA), a U. S, sponsored corporation.

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to \$250,000.

Federal Funds Rate - The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB) - The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis a vis member commercial bank.

Federal Reserve System - The central bank of the U.S. which consists of a seven-member Board of Governors, 12 regional banks, and 5,700 commercial banks that are members.

Freddie Mac - Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.

Fannie Mae - Trade name for the Government National Mortgage Association (GNMA), a direct obligation bearing the full faith and credit of the U. S. Government.

Interest Rate - The annual yield earned on an investment, expressed as a percentage.

Investment Agreements - An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.

Liquidity - Refers to the ability to rapidly convert an investment into cash. A liquid asset is one that can be converted easily and rapidly to cash without a substantial loss of value.

Local Government Investment Pool - The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment. In California, the pool is called the Local Agency Investment Fund (LAIF).

Market Value - The price at which a security is trading and could presumably be purchased or sold.

Mark-to-Market – Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation. Adjustment is required under GASB #31 for reporting purposes.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Money Market - The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

Par Value – The amount of principal which must be paid at maturity. Also referred to as the face amount of the bond, normally quoted in \$1,000 increments per bond.

Portfolio - Collection of securities held by an investor. The purpose of a portfolio is to reduce risk by diversification.

Primary Dealer - A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Principal – The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Prudent Investor Standard – A standard of conduct where a person acts with care, skill, prudence and diligence when investment, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.

Purchase Date - The date in which a security is purchased for settlement on that or a later date.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Rating – The designation used by investor services to rate the quality of a security's creditworthiness.

Repurchase Agreement (REPO) - A transaction where the seller (bank) agrees to buy back from the buyer (District) the securities at an agreed upon price after a stated period of time. The buyer in effect lends the seller money for the period of this agreement, and the terms of the agreement are structured to compensate the buyer for this.

Risk - Degree of uncertainty of return on an asset.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC) - Agency created by Congress to protect investors in securities transactions by administering securities legislation.

Settlement Date - The date on which a trade is cleared by delivery of securities against funds.

Treasury Bills - U. S. Treasury Bills which are short-term, direct obligations of the U. S. Government issued with original maturities of 13 weeks, 26 weeks, and 52 weeks; sold in minimum amounts of \$10,000 in multiples \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

Treasury Bond - Long-term U. S. Treasury securities having initial maturities of more than 10 years.

Treasury Notes - Intermediate-term coupon bearing U. S. securities having maturities from one year to ten years.

Weighted Average Maturity (WAM) – The average maturity of all the securities that comprise a portfolio that is typically expressed in days or years.

Yield - The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity - The rate of income return on an investment, minus any premium above par or plus any discount with the adjustment spread over the period from the date of the purchase to the date of maturity of the bond.

Yield Curve - The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

RESOLUTION NO. 2021-45

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT (SMCSD) APPROVING THE
FOR 2021-22 INVESTMENT POLICY**

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

WHEREAS, the District is bound by State law to invest District Funds within specific guidelines as allowed by State statute and the District’s annual Investment Policy and changes have been made to the policy (Exhibit A) including recommending that the policy should be adopted on a fiscal year basis; and

WHEREAS, it remains the intention of the District Board to delegate investment authority of funds to the General Manager, who may assign a designee to perform this function.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving the District’s 2021-22 annual investment policy.

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 16th day of December 2021

Robert Roberson, Interim General Manager

TBD President

ATTEST:

APPROVED AS TO FORM:

Michelle Hido
Financial Officer

Douglas L. White,
District General Counsel



Board of Directors Staff Report

December 16th, 2021

AGENDA ITEM: XI-7

SUBJECT: Review and approve Resolution 2021-46 authorizing the Director of Utilities to execute a contract with CIO Solutions to serve as Managed Service Provider (MSP) for the District's Information Technology systems.

RECOMMENDATION: Approve Resolution 2021-46 authorizing the Director of Utilities to execute a contract with CIO Solutions to serve as Managed Service Provider (MSP) for the District's Information Technology systems.

In 2016 the District contracted with Local IT Experts to act as the Districts Information Technology provider. They have been providing that service since 2016, however their initial contract was only for one year and there were no new contracts or contract extensions.

Information Technology is a rapidly growing and changing environment. In order to not only bring a company under current contract, but also to incorporate additional services to protect the District, an RFP was issued per our policies.

Two firms replied to the RFP, CIO Solutions and Stone IT. Of these two firms staff believes that CIO Solutions is more prepared and capable to support our overall IT needs and can carry the District forward and ensure adequate solutions and support for District needs. CIO Solutions provides similar services to other local CSDs and Cities, while Stone IT generally provides services to private businesses.

CIO Solutions provided an initial monthly cost of \$1,599. This is an increase from our current services; however, they will be providing significantly more service to the District than in the past and the increase in cost is seen as reasonable in light of this.

Financial impact

With the additional services to be provided there will be an additional cost of approximately \$4,254.00 for this fiscal year. Budgetary changes will be included in the mid-year budget adjustment which will be presented to the Board in January 2022.

Approval of Resolution 2021-46 will authorize the Director of Utilities to contract with CIO Solutions to serve as MSP for the District's Information Technology systems. The Director of Utilities will work with Legal Counsel to issue a professional services agreement to CIO Solutions.

PREPARED BY:

Kelly Dodds

Director of Utilities

Attachment:

1. Resolution 2021-46



RESOLUTION 2021-46

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING A CONTRACT WITH CIO SOLUTIONS FOR PROVIDING PROFESSIONAL SERVICES AS A MANAGED SERVICE PROVIDER FOR THE DISTRICTS INFORMATION TECHNOLOGY SYSTEMS.

WHEREAS, the San Miguel Community Services District (“the District”) desires to employ the services of CIO Solutions to provide Managed Service Provider for District information technology systems pursuant to the specifications and requirements as delineated in the District’s circulated Request for Proposal; and

WHEREAS, CIO Solutions desires to be engaged by contractual agreement for the specified professional and management services related to the operation of District information technologies by the District; and

WHEREAS, CIO Solutions desires to be engaged by contractual agreement for these specified services as set forth in the District’s Request for Proposal (RFP) document used to solicit the selected bid provided by CIO Solutions; and

THEREFORE, BE IT RESOLVED, by the Board of Directors of the District does hereby resolve the following:

1. To award a contract to CIO Solutions to serve as Managed Service Provider for information technologies as specified and as may be required by the District based on CIO Solutions’ November 2021 rate schedule.
2. The District’s Director of Utilities is hereby authorized to execute a professional services agreement on behalf of the District.

Signatures on following page

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 16th day of December 2021.

TBD, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Rob Roberson, Interim General Manager

Douglas L. White, District General Counsel



Board of Directors Staff Report

December 16, 2021

AGENDA ITEM: XI-8

SUBJECT: Fire Department Temporary Housing Unit RFP.

RECOMMENDATION: Continue with the process required to provide a Temporary Fire Department Staffing Housing Unit including space for a Sheriff's Beat Station.

Background:

The San Miguel Fire Department currently shares space with the CSD Staff and is beyond workspace capacity. Additionally, the Fire Department currently lacks the ability to provide accommodations for Department Members to provide 24-hour District coverage when required. The project shall include a "Sheriff's Beat Station" within the temporary housing unit.

Follow-up:

An RFP was sent to 7 potential suppliers, 2 contractor resource outlets, and posted on the District website on November 1, 2021.

A mandatory on-site job walk was conducted on November 15, 2021, at 9:00 AM.

One supplier attended the One-Site Job Walk.

RFP's were due by noon on December 6, 2021. -No RFP's were received.

STAFF RECOMMENDATION.

Allow the Assistant Fire Chief to procure pricing on the individual components of the RFP and utilize Sole Source pricing as necessary to complete the project.

FISCAL IMPACT:

Cost related to the RFP documentation are as follows:

- Monsoon Consultant, Site Plan \$1,330.00.
- Beacon Geotechnical, Geological Report, \$2,200.00.
- Additional drafting cost have yet to be submitted.
- Legal review cost has yet to be submitted.

PREPARED BY: Scott Young

APPROVED BY: Rob Roberson



San Miguel Community Services District

Board of Directors Staff Report

December 16th 2021

AGENDA ITEM: XI-9

SUBJECT: Continued Discussion on the status of the Machado Wastewater Treatment Facility expansion and the aerator upgrade project.

RECOMMENDATION: Discuss status of the Machado Wastewater Treatment Facility expansion and the aerator upgrade project.

CURRENT STATUS:

WWTF

The existing plant upgrade was completed in 2001, at that time it was upgraded to a maximum capacity of 200,000 gallons per day.

COMPLIANCE – Based on the 3rd quarter 2021 testing the plant is out of compliance for a single sample and is out of compliance for the 6-sample average in regard to TDS, Sodium and Chloride

FLOW – In *November* the plant averaged 145,717 gallons per day (73% of hydraulic design capacity) with a max day of 167,772 gallons (84% of hydraulic design capacity)

On 6/18/18 the District received a letter from SWRCB outlining the status of the plant and setting a timeline of approximately 2.9 years before the plant reaches capacity. This is the window to complete the expansion to prevent potential overflows and potential violations.

Monsoon Consultants is currently working on design requirements and options to meet current/future and proposed regulatory requirements.

- August 2018 WWTP Expansion engineering report.
- November 2018 DE presented options to the Board and discussed the engineering study and alternatives.
- December 2018 DOU and Engineer from Monsoon Consultants toured SBR and MBR plants and talked to operators about process benefits and issues.
- January 2019 the DE delivered the Final engineering report to the Board at the regular Board Meeting and the Board subsequently approved the report.

- January 2019 the District submitted the Final Engineering Report to the CCWQCB for their review and comment.
- February 2019 DE and Director of Utilities met with CCWQCB staff to discuss the engineering report and future project phases, requirements, funding, permitting, and schedules.
- February 2019 the District submitted the Final Engineering Report to PG&E for their review in advance of a meeting to discuss future WWTF electrical service requirements and the potential for technical/financial assistance for the WWTF expansion/renovation.
 - The District also applied for a service change to PG&E to begin the process of determining the extent of improvements needed to service the new power requirements.
- February 2019 the District applied to SoCal Gas for service and is in the process of determining costs to bring gas to the plant.
- August 2019 DE and DOU toured manufacturing plant and installations MBR package plants
- October 2019 the Board approved a contract with Monsoon Consultants to prepare the construction plans for the WWTF expansion
- November 2019 District received an agreement for a \$250,000 planning grant for the WWTF expansion.
- March 2020 RFP was released for an environmental consultant for the WWTF
- April 2020 Submitted Preliminary Engineering Report to USDA for review for Grant/ Loan funding. Comments were received back from the USDA which are being addressed by the DE
- April 23, 2020, the Board approved DUDEK proposal to perform environmental consultation for the District in relation to the WWTF and Recycled Water distribution system (purple pipe)
- May 2020 the District received the signed agreement back for the planning grant and submitted the initial invoice for reimbursement.
- June 2020 DE completed an analysis of the flooding risk to the WWTF site from Salinas River flood flows. The results of the study will be incorporated into the final design.
- June 2020 the DE completed the revisions of the USDA Preliminary Engineering Report (PER) and will resubmit to the USDA for funding consideration.
- On September 25, 2020, The Central Coast Regional Water Quality Control Board approved and adopted General Waste Discharge Requirements (Order No. R3-2020-0020) for Discharges from Domestic Wastewater Systems with Flows >100,000 GPD. The District WWTP, including the planned expansion/renovation, will be subject to the requirements in this order.
- November 2020 the DE submitted the FINAL USDA Preliminary Engineering Report (PER) to the USDA and Waterboard for review.
- January 2021 the DE submitted an application to the California Department of Water Resources for the amount of \$5,000,000 to obtain a grant under the 2019 Sustainable Groundwater Management (SGM) Grant Program Implementation – Round 1 for the upgrade and expansion of the District’s Machado Wastewater Treatment Facility (WWTF) and the construction of a new recycled water (“purple pipe”) distribution system (or a component thereof).
- February 2021 Dudek submitted the initial DRAFT of the CEQA / NEPA Initial Study and Mitigated Negative Declaration to the District for review and comment.

- April 22, 2021 the Board of Directors authorized the District to advertise a Request for Proposals (RFP) from qualified vendors to provide, install, test & adjust, start-up, and provide operator training of a pre-engineered package membrane bioreactor (MBR) municipal wastewater treatment system which will be a critical component of the upgrade and expansion of the DISTRICT's Machado Wastewater Treatment Facility (WWTF).
- May 6, 2021 the District submitted a revised version of the Preliminary Engineering Report (PER) to the USDA for their review.
- May 17, 2021 Dudek submitted the Phase 1 Archeological Survey Report to the District for staff review and comment.
- May 19, 2021 a Pre-Proposal meeting was held to inform qualified vendors about the District's requirements for the pre-engineered package membrane bioreactor (MBR) municipal wastewater treatment system and solicit input and answer questions.
- On June 11, 2021 the DISTRICT received one (1) cost proposal in response to the MBR RFP. The cost proposal was received from Cloacina, LLC, which is based in Arroyo Grande, CA. The DE and Director of Utilities are in the process of reviewing the proposal and pending completion of that process, will present our findings and recommendations to the Board.
- On July 7, 2021 Dudek delivered a preliminary and incomplete DRAFT CEQA/NEPA Environmental Document. The DE and Director of Utilities have reviewed the subject document and responded to Dudek with comments and revision requirements.
- On July 16, the DOU and DE participated in a TEAMS meeting with USDA and Waterboard staff to discuss the regulatory / permit requirements for the WWTF upgrade. The Preliminary Engineering Report (PER) will be revised to incorporate the issues that were discussed.
- July 30, 2021 Dudek delivered an ADMINISTRATIVE DRAFT CEQA/NEPA Environmental Document. District staff have reviewed the subject document and responded to Dudek with comments and revision requirements.
- On August 11, 2021, The DE submitted a revised DRAFT PER to the Director of Utilities for review. The revision addresses issues that were identified in discussions with the USDA and RWQCB.
- August 16, 2021: The DE and Director of Utilities participated in a TEAMS meeting with SLO County Planning, Building and Public Works Departments staff to discuss WWTF project status and the anticipated requirements from the SLO County with regard to a new Conditional Use Permit (CUP).

AERATOR PROJECT

5/17/18 WSC issued the Final Technical Memorandum outlining some of the options for the replacement of the existing surface aerators with bubbler aeration in the ponds. Part of the recommendation is to install a headworks to prevent fouling the diffusers.

The Energy Watch and PG&E are working on preliminary paperwork for On-Bill Financing for this project once it is ready.

The aeration project is being modified as part of the overall expansion of the WWTF. It is possible that the original project will be scrapped in favor of other assistance available from PG&E.

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FUNDS EXPENDED

Total Costs incurred to date

- Property acquisition - \$240,140 (Paid with Capital Funds not covered under any grant FY2016-17)
- Planning - \$177,740 (Reimbursed through the IRWM DAC Grant)
- Engineering / Environmental - \$163,796 (Reimbursable through the DWR CWSRF Grant)

GRANT FUNDING

Awarded

- Integrated Regional Water Management (IRWM) Prop 1 DAC -- \$177,750 for Wastewater plant upgrade analysis, basin recharge study.
- State Revolving Fund (CWSRF) -- \$250,000 for project design, engineering, and environmental studies – The District received the agreement for this grant in November 2019. The grant is retroactive to 2017. As of June 30, 2021, a total of \$163,796 has been expended.

Applied for/ to

- The District submitted applications to SLO County for the 2020 and 2021 funding cycles for CDBG funds to help pay for construction. No CDBG funds were awarded to the District in either cycle.
- Preparing to apply to DWR and USDA
- Held pre-application meeting with USDA to start application process 1/10/2020
- Met with Cayucos Sanitary District to discuss how they are financing their Wastewater treatment plant currently under construction
- Discussed additional funding with the Department of Financial Assistance at the state about construction financing.
- Submitted a Pre-Application to DWR for \$14.5M in funding through the Small Community Funding Program on May 5, 2020.
- Submitted an application to the California Department of Water Resources for the amount of \$5,000,000 to obtain a grant under the 2019 Sustainable Groundwater Management (SGM) Grant Program Implementation – Round 1 for the upgrade and expansion of the District’s Machado Wastewater Treatment Facility (WWTF) and the construction of a new recycled water (“purple pipe”) distribution system (or a component thereof) in January 2021.

NEXT STEPS:

WWTF

Based on discussions with the DE, we have nearing completion of the design development phase for the recommended WWTP upgrade and expansion design alternative. We have scheduled completion of the final design and the preparation of the Construction / Bidding Documents by the end of 2021. On April 23, 2020, the Board awarded a contract to Dudek for Environmental Studies as required for CEQA/ NEPA Compliance for the recommended WWTP upgrade and expansion design alternative. The timing of the environmental compliance & permitting work will coincide

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with the completion of the final design phase. Under our currently planned schedule, the District should plan on initiating the process of obtaining financing for the WWTP upgrade and expansion project during the third quarter of 2021, with the goal of having financing in place to advertise and award a construction project in 4th Quarter 2021.

Although the District staff are aggressively researching and applying for grant funding opportunities, it is likely that, in order to meet our deadline, the District may need to pay out of pocket for some of the construction design work.

AERATOR PROJECT

Once design criteria are determined for the WWTF and it is determined that the aeration upgrade will be maintained with the plant expansion then staff will bring additional items to the board to facilitate the approval and construction of the aeration upgrade.

COUNT DOWN CLOCK

Notice issued – June 2018 Deadline given – March 2021 (2.9 years)

Time remaining— -9 months (We have met with the Waterboard to discuss the project progress and schedule.)

FISCAL IMPACT

No impact resulting from this information.

RECOMMENDATION

This item is for information and discussion only.

Due to the limited time frame, this item will be updated monthly, and the Board will likely have additional items for approval in conjunction with this report.

PREPARED BY:

Kelly Dodds

Kelly Dodds, Director of Utilities



San Miguel Community Services District

Regular Board Meeting Staff Report

DECEMBER 16, 2021

AGENDA ITEMS: X-10

SUBJECT: Discuss, Review and Approve **Resolution No 2021-47** establishing calendar year 2022 Regular Board of Director Meeting Dates

STAFF RECOMMENDATION:

Approve **Resolution 2021-47** establishing Regular Board Meeting Dates for calendar year 2022

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 are based on the District requirements to hold its monthly meetings on the fourth Thursday of each month, except in November and December 2022, when holidays affect those regular meeting dates.

The attached resolution will set the schedule for Calendar Year 2022 Regular Board meetings by date.

PREPARED BY:

Tamara Parent

Board Clerk/Accounts Manager

Attachment: Resolution No. 2021-47
Exhibit "A" Meeting Dates



RESOLUTION NO. 2021-47

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT ESTABLISHING
BOARD OF DIRECTOR REGULAR MEETING DATES AND TIMES FOR
2022 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 2022, and

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopts the 2022 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: None

The foregoing Resolution is hereby passed and adopted this 16th day of December 2022.

TBD, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Robert Roberson, Interim General Manager

Tamara Parent
Board Clerk

Douglas L. White, District General Counsel

Attachments:

Exhibit A: 2022 Calendar Year – Board Meeting Dates



RESOLUTION 2021-47

**EXHIBIT "A"
CALENDAR YEAR 2022**

REGULAR BOARD OF DIRECTOR MEETING DATES AND TIMES

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

THURSDAY - JANUARY 27, 2022

THURSDAY - FEBRUARY 24, 2022

THURSDAY - MARCH 24, 2022

THURSDAY - APRIL 28, 2022

THURSDAY - MAY 26, 2022

THURSDAY - JUNE 23, 2022

THURSDAY - JULY 28, 2022

THURSDAY - AUGUST 25, 2022

THURSDAY - SEPTEMBER 22, 2022

THURSDAY - OCTOBER 27, 2022

THURSDAY - NOVEMBER 17, 2022 **

THURSDAY - DECEMBER 15, 2022 **

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

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

Adopted by Board Action on December 16, 2021