



BOARD OF DIRECTORS

Ashley Sangster, President
 Vacancy, Director

Anthony Kalvans, Vic-President
 Hector Palafox, Director

Raynette Gregory, Director

SPECIAL BOARD MEETING AGENDA 6:30 P.M. Closed Session 7:00 P.M. Opened Session SMCS Boardroom 11-19-2020 **REVISED**

IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCE MEETINGS:

Based on the mandates by the Governor in Executive Order 33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, 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.

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

Meeting Schedule: Regular Board of Director meetings are generally held in the 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. Pledge of Allegiance:

III. Roll Call: *Sangster* ___ *Kalvans* ___ *Green* ___ *Palafox* ___ *Gregory* ___

IV. Approval of Regular Meeting Agenda:

M_____ S_____ V_____

V. ADJOURN TO CLOSED SESSION: Public Comment for items on closed session agenda
Time: _____

A. CLOSED SESSION AGENDA:

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

2. CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:

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 Dervin

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" form and place in basket provided.

VIII. Special Presentations/Public Hearings/Other: None

IX. Staff & Committee Reports – Receive & File:

Non-District Reports:

- | | | |
|----|-------------------------------------------------------|-----------------|
| 1. | San Luis Obispo County | No Report/Email |
| 2. | Camp Roberts—Army National Guard (LTC Robert Horvath) | No Report/Email |
| 3. | Community Service Organizations | Verbal |

District Staff & Committee Reports:

- | | | | |
|----|--------------------------|------------------|-----------------|
| 4. | Interim General Manager | (Mr. Roberson) | Verbal |
| 5. | District General Counsel | (Mr. Dervin) | Verbal |
| 6. | District Engineer | (Dr. Reely) | Report Attached |
| 7. | Director of Utilities | (Mr. Dodds) | Report Attached |
| 8. | 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) 10-22-2020 Regular Board Meeting

XI. BOARD ACTION ITEMS:

1. Review, Discuss, Receive and File the Enumeration of Financial Report for October 2020

(Freeman)

- 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

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

M_____ S_____ V_____

2. Review and approve RESOLUTION 2020-41 approving the FY 2019-20 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)

RECOMMENDATION: Approve RESOLUTION 2020-41 approving the FY 2019-20 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_____

3. Review and approve RESOLUTION 2020-42 approving the San Miguel Community Services District revised job descriptions for the Account Clerk 1.

Recommendation: Approve RESOLUTION 2020-42 revised Account Clerk 1 Job Description and authorize staff to advertise and hire for this position.

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

M_____ S_____ V_____

4. Review and approve the release of an RFP for the purchase and installation of new fuel tanks at the Machado Wastewater Treatment Facility. (Dodds)

Recommendation: Authorize the Director of Utilities to release an RFP for the purchase of new fuel tanks for the Machado Wastewater Treatment Facility.

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

M_____ S_____ V_____

5. Discussion on a potential procurement of a Water Tender from Camp Roberts (Roberson/ Young)

Recommendation: Approve Fire Chief, Assistant Fire Chief to have discussions and negotiate terms of a possible purchase of a water tender from Camp Roberts.

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

M_____ S_____ V_____

6. 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.

7. Review and approve Resolution 2020-43 authorizing the Director of Utilities to contract with SWCA Enviromental Consultants in an amount not to exceed \$15,000 (as Time and Materials) to provide required Archeological and Native American monitoring of the 10th and 11th street water line

replacement project, and authorize a budget adjustment in the same amount to capital outlay (50-500) (Roberson/ Dodds)

Recommendation: Approve resolution 2020-43 approving proposal from SWCA Enviromental Consultants to provide required archeological and Native American monitoring and authorize a budget adjustment in the same amount to capital outlay (50-500).

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/Accounts Manager of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCS D office on November 17, 2020

Date: November 17, 2020

Rob Roberson Rob Roberson, Fire Chief/Interim General Manager

Ashley Sangster, SMCS D Board President

Tamara Parent Board Clerk/ Accounts Manager

**MONSOON CONSULTANTS**

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

Rob Roberson, Interim General Manager
Post Office Box 180
San Miguel, CA 93451
(805) 467-3300

BOARD OF DIRECTORS

Ashley Sangster, President
Anthony Kalvans, Vice President
John Green
Hector Palafox
Raynette Gregory

Re: DISTRICT ENGINEER REPORT - NOVEMBER 2020

Board Members:

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

OVERVIEW

The District produced approximately 9.2 MGAL (12,258 CCF) of water during the month of September 2020. This represents a decrease of approximately 17.1% from the prior month. Compared to 1-year ago, the volume of water produced in September 2019 was approximately 9.2 MGAL. There are no significant problems with the District's infrastructure at the time this report was prepared. (Note: The October 2020 water production data was unavailable at the time this report was prepared).

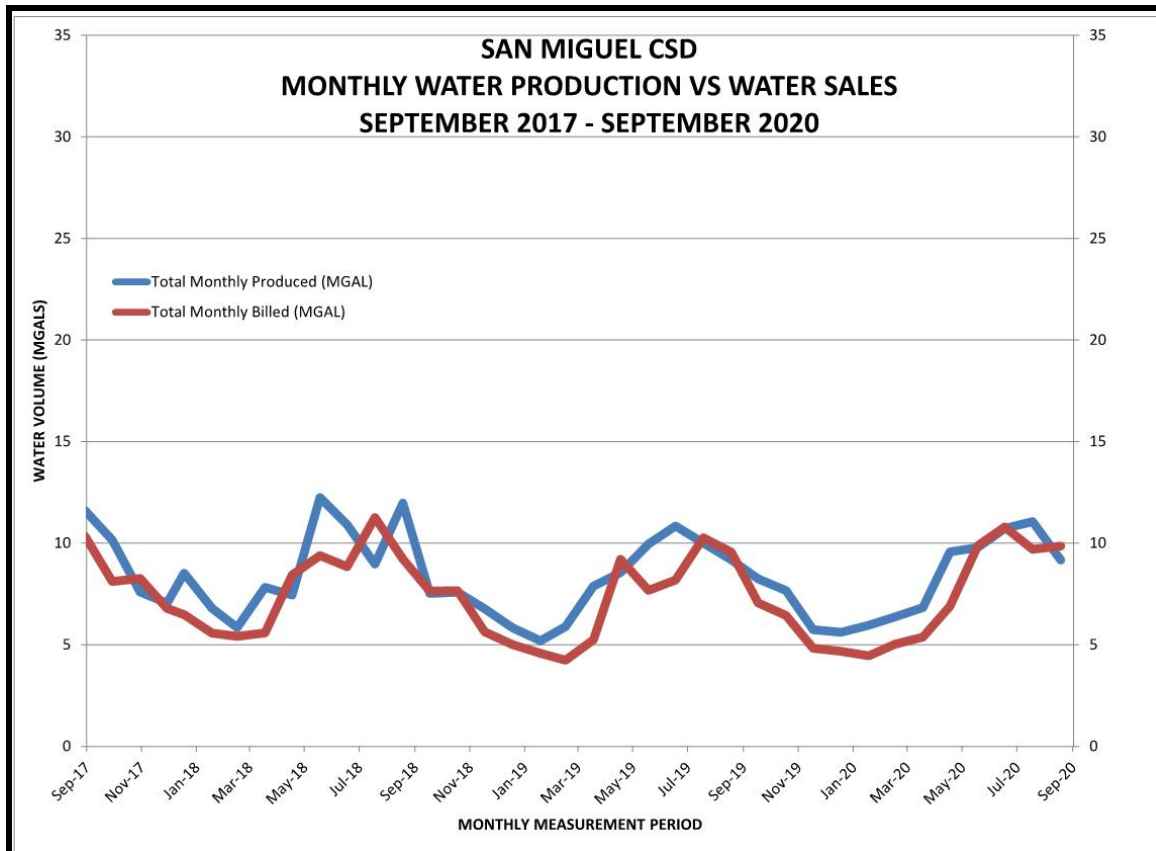
MEETING PARTICIPATION

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

1. October 27, 2020: The Director of Utilities and the DE participated in the Pre-Construction meeting for the Water Main Improvement Project with Raminha Construction, Inc.

WATER PRODUCTION HISTORY

The following graph depicts the water production and sales for the proceeding 36-months.



CAPITAL IMPROVEMENT PROGRAM

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

1. **WWTP Aeration System Upgrade:** WWTP Aeration System Upgrade: Conversations with the County and PG&E indicate that the program may be modified to allow for the funding to be used to partially fund the proposed WWTP expansion / upgrade project. The DE and the Director of Utilities are planning to meet with the County and PG&E representatives in the Fall 2020 to further explore this option.
2. **Wastewater Treatment Plant Renovation / Upgrade & Recharge Basin Design Phase:** The District has received and executed an agreement with the DWR Waterboard for funding in the amount of \$250,000 for Planning & Design for the Wastewater Treatment Plant renovation. The Board approved an agreement with Monsoon Consultants to provide project management and design services for this project at their October 2019 Board meeting. On April 13, 2020, the DE and the Director of Utilities met with representatives of the USDA to discuss the project and potential financing terms. Based on comments received from the

USDA, the DE and staff have been diligently working on the preparation of the documents required to apply for project financing to the USDA. The revised Preliminary Engineering Report (PER) was completed and sent to the USDA and Waterboard on November 5, 2020. The USDA application documents will include, among other items, the CEQA / NEPA documentation currently being prepared by Dudek.

On April 23, 2020, the District awarded a contract to Dudek to provide environmental services to address the NEPA / CEQA requirements of the project. Dudek has initiated the work and performed the initial biological field survey on June 11, 2020. As of the date of this report, Dudek has completed rare plant field survey and San Joaquin kit fox habitat assessment and incorporated into GIS dataset to support preparation of technical report and initial study/mitigated negative declaration. On October 24, 2020 Dudek submitted the DRAFT Archeological Report to the District for review.

In addition, the Director of Utilities submitted a Funding Inquiry Form to the CALIFORNIA FINANCING COORDINATING COMMITTEE (CFCC). This submittal represents the initial step in soliciting additional grant and loan funding from a variety of agencies and programs within the State. On May 5, 2020, the DE submitted a Pre-Application to the DWR for \$14,500,000 in funding through the Small Community Funding Program.

3. 10th & 11th Street Waterline Replacement Project: Raminha Construction, Inc. is scheduled to begin construction on November 9th, 2020.

DEVELOPMENT

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

- a) People's Self Help (Tract 2527, formerly Mission Garden Estates): All sixty (60) lots in this subdivision have been built on and all residences are occupied.
- b) Tract 2779 (Nino - 34 lots) – All underground utilities have been installed and paving operations have been completed. New home construction has been completed on the initial fifteen (15) homes and an additional nine (9) homes are currently under construction by Nino Development.
- c) Tract 2647 Hastings The Bluffs - The developer has completed construction on the initial four (4) residences, of which three (3) are sold.
- d) Tract 2723 Mountain View - The developer has applied to the District for this development which will include thirty-eight (38) lots. The Director of Utilities and the DE have reviewed the initial submittal of the improvement plans for the project and have provide the plan check comments back the Developer.

GROUNDWATER SUSTAINABILITY AGENCY

There was a meeting of the Paso Robles GW Basin GSA Cooperative Committee (CC) on September 23, 2020. One item that was discussed was to “Consider Approval of Recommended FY 2020-21 Annual Budget and contribution percentages”. The CC unanimously approved the approval of this item, which was estimated to be \$80,000.

The District's share of this cost will be approximately \$2,400. A consultant has been selected by the CC and a fee proposal will be brought to the Board at the November meeting for consideration of approval for expenditure.

The City of Paso Robles has awarded a contract to Cleath-Harris Geologists, Inc. to provide hydrogeologic services for the Supplemental Environmental Project. The goal of this project is the siting and installation of stream gauges and monitoring wells, which will help address groundwater dependent ecosystems and reduce the data gaps identified in the Groundwater Sustainability Plan for the Paso Robles Groundwater Basin. The project will be funded through SER funds (\$250,000 approx.) that are available through the Waterboard and there will be no costs incurred for this project by the District. A DRAFT report has been prepared by the consultant that contains recommendations for the installation of a new stream gauge on the Salinas River at the 15th Street Bridge along with recommendations for several other stream gages and monitoring wells at various locations within the Paso Robles groundwater basin..

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

Respectfully Submitted,
MONSOON CONSULTANTS

Blaine T. Reely

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

November 6, 2020
Date



San Miguel Community Services District

UTILITY STATUS REPORT

10-17-2020 Thru 11-13-2020

AGENDA ITEM# IX.7

Well Status:

- Well 4 is partially operational – Well Level 94 7/27/2020
- Well 3 is fully operational – Well Level 97 7/27/2020
- SLT well is in service – Well Level

Water System status:

Water leaks this month: 0 This calendar year: 5

Water related calls through the alarm company after hours this month: 0 this Year: 4

- Applied for a CalOES grant for purchase of backup generators at the well sites.

Sewer System status:

Sewer overflows this month: 0 this year: 0

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

WWTF status:

- .

State Water Resources Control Board (SWRCB):

- .

Billing related activity:

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

Lighting status:

- Working with PGE Rep to get remainder of the PGE owned streetlights converted to LED.

Landscaping:

- .

Solid Waste:

Mattress recycling

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

E-Waste collection

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

Project status:

- CRWA is providing Technical Assistance (thru a grant) to perform an I&I study and prepare grant applications to line and or repair sewer lines and manholes
- Well arsenic treatment
 - Working with Awalt Engineering and Monsoon Consultants to identify a viable option for treating for arsenic at the District wells.
 - Working to determine a funding mechanism for arsenic treatment.

Board requested information:

- .

Community Development Block Grant (CDBG)

- 10th and 11th street water line replacement – A CDBG funded project
 - 11/9/2020 was official start date for construction, with 120 days allowed for construction
- Applied for next round of CDBG funding.

WWTP expansion and Aerator Upgrade

- See additional agenda item(s) for ongoing information
- Timeline of future milestones
 - 8/2020 Resubmittal of revised PER to USDA
 - 9/2020 90% Site design and system size/ phase revision
 - 9/2020 Application for construction funds from CWSRF
 - 9/2020 Completion of Environmental report for plant
 - 9/2020 RFPs for process equipment
 - 12/2020 Final construction drawings for board approval
 - 12/2020 Completion of Environmental report for Recycled water system
 - 1/2021 Release plans and specifications for Bidding
 - 2/2021 Approval of contracts for construction
 - 3/2021 Begin construction
 - 12/2021 Complete construction

Staffing

- Two vacant positions;
 - Field Operator, which we are actively recruiting for.
 - WWTF Operator Lead, which will remain vacant until we are closer to WWTF construction.

SLO County in San Miguel:

- .

Caltrans in San Miguel:

- Hwy 101 construction is complete.

Rain in San Miguel:

<u>2018</u>	<u>9"</u>
<u>2019</u>	<u>12.5"</u>
11/7-8	.25"
<u>2020</u>	<u>.25"</u>

Kelly Dodds

Kelly Dodds
Director of Utilities

Date: November 13th, 2020

San Miguel Community Services District Board of Directors Meeting



Staff Report

November 19th, 2020

AGENDA ITEM: IX 8

SUBJECT: Fire Chief & Asst Fire Chief Report for October 2020

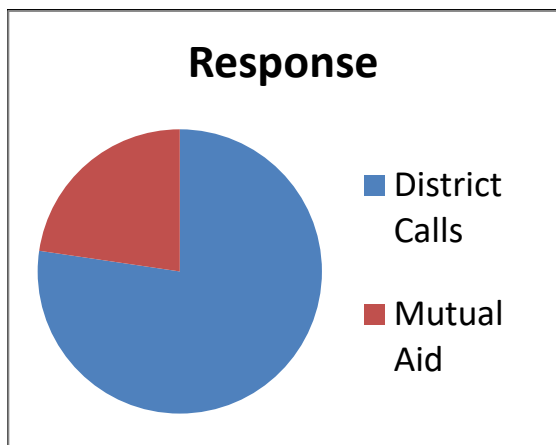
STAFF RECOMMENDATION: Receive and File Monthly Reports for the Fire Department

INCIDENT RESPONSE:

- Total Incidents for October 2020 27
- Average Calls for per 10 Months in 2020 26.8
- Total calls for the year to date 242

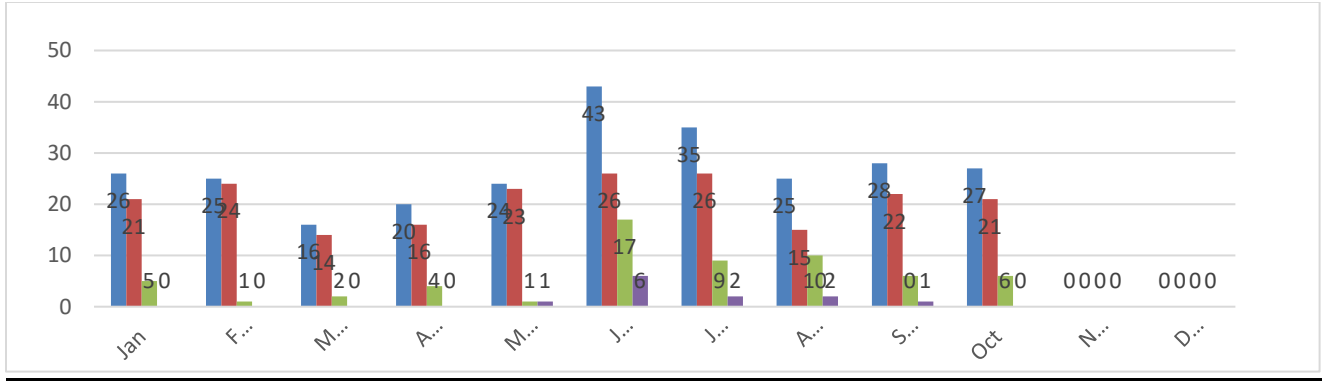
Emergency Response Man Hours in October = 64	Total	865
Stand-By Man Hours for October = 16		<u>285</u>
	Total hr.	1,150

Emergency Response Man Hours =	2.2 hr. Per call for August	3.5 Per call for the year
Stand-By Average per Call =	.5 Per call for, August	1.1 Per call for the year



September YTD

District calls	21=77%	208= 77%	
Mutual aid calls	6=22%	61= 22%	
Assist Camp Roberts		12 = 4%	



Total calls
 District
 Mutual Aid
 Camp Roberts



Response Breakdown by %

Category	Count	Percentage
Medical Aids	185	68.7%
Vehicle Accidents	26	9.6%
Wildland Fires	19	7%
False Alarms	8	2.9%
Illegal Burn	2	.7%
Misc. fire	1	.3%
Structure fires	3	.1%
Vehicle Fires	4	1.4%
Other	13	5.4%

For 242 calls for 9 Months in 2020

District Calls	208	77%
Mutual Aid	61	22%
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Structure fires	3	.1%
Wildland Fires	19	7%
Vehicle Fires	4	1.4%
Misc. fire	1	.3%
Illegal Burn	2	.7%
Vehicle Accidents	26	9.6%
False Alarms	8	2.9%
Haz Condition	7	2.6%
Haz Mat	0	0%
Stand by	1	.3%
PSA	13	4.8%
Medical Aids	185	68.7%

Personnel:

We currently have 16 active members.
 1 Chief
 1 Asst. Chief/ Prevention Officer
 2 Fire Captains
 2 Engineers
 8 Firefighters
 3 New Trainees

September /2020

Beginning - **\$731,947.27**
 Received - \$66,335.75 = \$798,283.02
 Transferred in- \$11,132.40 = \$809,415.42
 Disbursed- \$73,743.40 = \$73,5672.02
 Transferred Out \$31,958.86 = **\$703,713.16**

October /2020

Beginning - **\$703,713.16**
 Received - \$130,365.62 = \$834,078.78
 Transferred in \$10,488.98 = \$844,567.76
 Disbursed- \$186,343.08 = \$658,224.68
 Transferred Out- \$27,558.09 = **\$630,666.59**

Equipment:

- E 8668 has been out fitted and is in service.
- All equipment is in service.

Activities:

- Actively working within the COIVD standards
- E 8696 was committed to ST-1471A September 1st thru 23rd with a 4-man crew, Liliana had the Duty officer coverage for the district.
- Fire paid \$97,620.88 in payroll for the out of county assignment. This pay will be 100% reimburse from OES.
- E8696 ST-1471A Was committed for 3 days to an OES assignment in Southern California

October

<u>Date</u>	<u>Subject matter</u>
6	Building Search for a victim/ TIC Training
13	Victim Rescue / Rescue Systems
20	Engine Company Operations
27	Association Meeting

<u>Date</u>	<u>Other activities</u>	<u>Time</u>
20	Burn Foundation Relay / Fire Prevention Day at the School	MODIFIED
TBA	Pioneer Day Parade	CANCELLED

November

<u>Date</u>	<u>Subject matter</u>
3	EMT Skill Assessments
10	Medical Scenarios Company Op's CPR/ MCI
17	Tour Court Side Cellars
24	Association Meeting

Information:

- Fire Prevention Report.

Prepared By:

Rob Roberson

Rob Roberson, Fire Chief

FIRE EQUIPMENT

2020 MILEAGE / FUEL REPORT

IX-8

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	17	16.6	84	18	92	22	57	25.5	178	28	56	0	484	110	4.4
E-8687	17	13.4	24	25	24	0	28	35	115	22.8	20	31	228	127	1.8
E-8668	47	0	12	10	76	9	53	15.4	31	10	417	48.3	636.3	92.7	6.9
6 Month Total												1348.3	330	4.1	
Gas	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	0	0	0	0	0	0	5	20	187	0	248	17.6	439.8	37.6	11.7
C-8601	301	0	356	54	321	32.2	313	32	189	29	455	23.5	1935	171	11.3
C-8600	319	0	368	37.3	449	27.5	428	20	373	35	432	37.9	2369	158	15.0
6 Month Total												4743.8	366	13.0	

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	143	35.6	200	45	2426	551	866	48.6					3635	680	4.9
E-8687/68	128	46.1	27	29	91	23	252	30					343	53	4.1
P-8651	37	10	1049	153	49	18	69	12					1204	193	6.6
6 Month Total												5182	926	5.6	
Gas	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	mi.	gal.	
U-8630	17	17.6	73	0	220	25.6							749.8	80.8	10.5
C-8601	322	0	0	0									322	171	6.6
C-8600	330	21.6	0	0	0	0	0	0					330	179	1.8
6 Month Total												1401.8	431	3.3	

New Engine
Old Engine

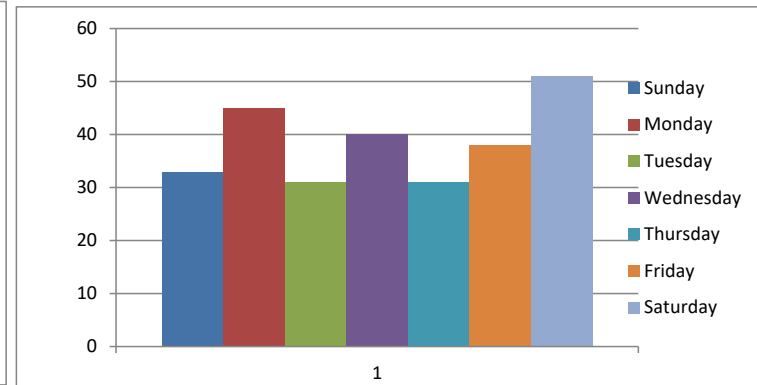
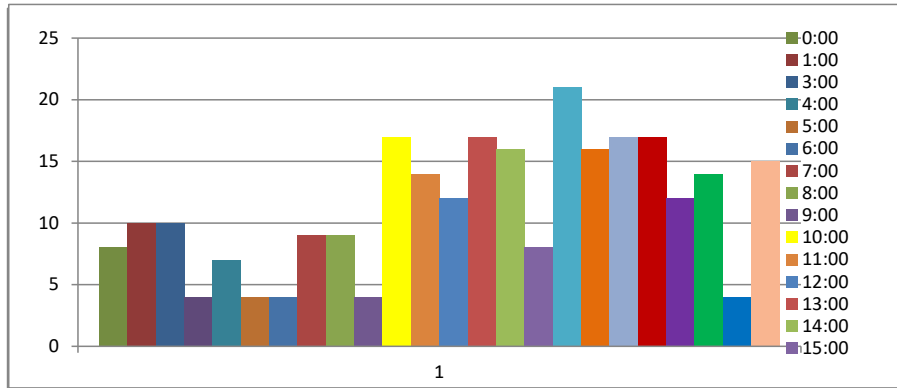
YTD 2020 Total	mi.	gal.	Avg. MPG
Diesel	6530.3	1256	5.2
Gas	6145.6	797	7.7

Call per time of day and day of the week 2020

	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	2	1	4	1	0	0	0	1	2	2	0	1	1	2	2	0	0	0	4	4	2	2	0	2	33	12%
Monday	1	3	1	1	1	1	1	2	1	0	1	4	2	2	2	1	6	2	1	3	2	4	1	2	45	16%
Tuesday	1	1	0	0	0	0	0	1	0	4	1	2	2	2	3	5	1	0	3	1	1	1	1	2	31	11%
Wednesday	2	1	2	1	0	2	0	2	1	2	2	3	3	3	3	2	2	4	2	0	2	1	0	40	15%	
Thursday	0	1	0	0	2	0	0	2	1	0	2	2	1	4	2	0	2	4	1	1	3	2	0	1	31	11%
Friday	1	0	2	0	3	0	2	2	2	0	3	2	0	2	1	0	3	4	2	0	2	1	1	5	38	14%
Saturday	1	3	1	1	1	1	2	0	1	5	2	3	2	4	1	3	3	5	4	2	2	0	3	51	18%	
Hour Total	8	10	10	4	7	4	4	9	9	4	17	14	12	17	16	8	21	16	17	17	12	14	4	15	269	
	3%	3%	3%	1%	2%	1%	1%	3%	2%	1%	6%	5%	4%	6%	5%	3%	7%	6%	6%	6%	4%	5%	1%	5%		

Total calls during CSD Work Hours	75	28%
Total calls during Off time and weekends	194	72%
After Hours calls 22:00 to 06:00	62	23%
Total Weekend Calls	84	31%
Total Calls Monday thru Friday	185	69%

8am to 8pm	55	20%
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	JAN		FEB		MAR		APR		MAY		JUN		JUL		AUG		SEP		OCT		NOV		DEC		TOTAL		
	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	District	Mutual Aid	
Structure Fires	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	3	0
Veg. Fires	0	0	0	0	0	0	0	0	4	1	1	3	2	0	1	4	0	1	0	2	0	0	0	0	0	8	11
Vehicle Fires	0	0	0	0	0	0	0	1	1	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	1	3
Misc. Fires	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Illegal Burning	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0
Vehicle Accidents	3	3	0	0	1	0	0	1	0	0	4	3	0	2	1	0	3	2	1	2	0	0	0	0	0	13	13
False Alarms	0	0	1	0	0	0	1	0	0	0	4	0	0	0	0	1	1	0	0	0	0	0	0	0	0	7	1
Hazardous Condition	1	0	1	0	2	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0
Hazardous Materials	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Standby	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Pub.Svc.Asst.	1	0	3	0	1	0	1	0	3	0	0	0	3	0	1	0	0	0	0	0	0	0	0	0	0	13	0
Medical Aids	14	2	18	1	10	2	14	2	14	0	14	8	20	7	12	5	18	3	19	2	0	0	0	0	0	153	32
Call TOTALS	21	5	24	1	14	2	16	4	23	1	26	17	26	9	15	10	22	6	21	6	0	0	0	0	208	61	
	26		25		16		20		24		43		35		25		28		27		0		0		269		
<i>CPR</i>	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Mutual Aid SLO/Mon.	5	0	1	0	0	0	4	0	1	0	16	1	8	1	2	0	6	0	5	0	0	0	0	0	0	50	0
Camp Bob Asst.	0	0	0	0	0	0	0	0	1	0	6	0	2	0	2	0	1	0	0	0	0	0	0	0	0	12	0
Average Calls Per	<i>Month</i>		25.6	<i>Day</i>		0.8	<i>SLO Co. MA</i>					48		<i>Montrey Co. MA</i>					2		<i>CPR TOTAL</i>					1	

San Miguel Fire Department

San Miguel, CA

This report was generated on 11/10/2020 9:01:03 AM



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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: 10/01/2020 | End Date: 10/31/2020

START	END	LOG TYPE	APPARATUS	NOTES	HOURS
10/01/2020 08:30:00	10/02/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/02/2020 08:30:00	10/03/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/04/2020 08:30:00	10/05/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/05/2020 08:30:00	10/06/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/05/2020 09:00:00	10/05/2020 10:15:00	DAYBOOK	8601	CS Nino Tract 2774 lots 11-20 rough fire. Passed plan submittal and fees due.	1.25
10/06/2020 08:30:00	10/07/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/06/2020 18:00:00	10/06/2020 22:00:00	DAYBOOK		Firefighter Training: Tools and Equipment Lead Instructor: Young, Scott P	4.00
10/08/2020 08:30:00	10/09/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/08/2020 09:30:00	10/08/2020 10:00:00	DAYBOOK	SMF 1	Meeting with Nick Buckley regarding illegal RV's.	0.50
10/08/2020 11:30:00	10/08/2020 13:00:00	DAYBOOK	E8668	Fire Prevention Week activities at Lillian Larson School	1.50
10/09/2020 08:30:00	10/09/2020 08:30:00	DAYBOOK	SMF 1		0.00
10/09/2020 09:00:00	10/09/2020 14:00:00	DAYBOOK	E8668	E8668 in to South Coast for light programming and siren replacement.	5.00
10/11/2020 08:30:00	10/12/2020 08:30:00	DAYBOOK	8601		24.00
10/12/2020 08:30:00	10/13/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/12/2020 15:00:00	10/12/2020 15:45:00	DAYBOOK	SMF 1	Filed a records request and complaints with H.D.C for Casa Blanca Mobile Home Park	0.75
10/13/2020 08:30:00	10/14/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/13/2020 10:00:00	10/13/2020 13:00:00	DAYBOOK	E8668	Engine training on E8668 with Pierce	3.00
10/13/2020 18:00:00	10/13/2020 22:00:00	DAYBOOK	E8696	Auto Extrication refresher and tool review / operations	4.00
10/13/2020 18:00:00	10/13/2020 22:00:00	DAYBOOK		Special Operations Training: Auto Extrication Lead Instructor: Young, Scott P	4.00
10/14/2020 08:30:00	10/15/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/15/2020 08:30:00	10/16/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/16/2020 08:30:00	10/17/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/17/2020 08:00:00	10/17/2020 12:00:00	DAYBOOK		Special Operations Training: Auto Extrication Lead Instructor: Young, Scott P	4.00
10/17/2020 08:00:00	10/17/2020 13:00:00	DAYBOOK	E8696	Auto Extrication training	5.00
10/17/2020 08:30:00	10/18/2020 08:30:00	DAYBOOK	8601		24.00
10/18/2020 08:30:00	10/19/2020 08:30:00	DAYBOOK	8601		24.00
10/19/2020 08:30:00	10/19/2020 08:30:00	DAYBOOK	SMF 1		0.00
10/19/2020 09:00:00	10/19/2020 10:00:00	DAYBOOK	8601	Meet with developers for APN 021-152-041 540 16th Street	1.00
10/19/2020 13:00:00	10/19/2020 13:30:00	DAYBOOK	SMF 1	Email to Sheriff Youge re assault on 10/5/2020	0.50
10/20/2020 08:30:00	10/20/2020 08:30:00	DAYBOOK	SMF 1		0.00
10/20/2020 08:45:00	10/20/2020 09:00:00	DAYBOOK	SMF 1	Conversation with property owner of 301 10th Street APN 021-311-004 regarding 2nd dwelling	0.25
10/20/2020 18:00:00	10/20/2020 22:00:00	DAYBOOK		Firefighter Training: Scene Size up Lead Instructor: Young, Scott P	4.00

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



START	END	LOG TYPE	APPARATUS	NOTES	HOURS
10/21/2020 08:30:00	10/22/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/21/2020 09:00:00	10/21/2020 10:00:00	DAYBOOK	8601	Nino Construction rough fire inspection lots 21,22,&23. All passed.	1.00
10/22/2020 08:30:00	10/23/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/22/2020 09:00:00	10/22/2020 12:00:00	DAYBOOK	P8651	Tire replacement for P8651	3.00
10/23/2020 08:30:00	10/24/2020 08:00:00	DAYBOOK	8601		23.50
10/24/2020 15:00:00	10/25/2020 08:30:00	DAYBOOK	SMF 1		17.50
10/25/2020 08:30:00	10/26/2020 08:30:00	DAYBOOK	8601		24.00
10/26/2020 08:30:00	10/27/2020 08:30:00	DAYBOOK	SMF 1		24.00
10/26/2020 13:30:00	10/26/2020 15:00:00	DAYBOOK	E8668	Met with Chief Neilson regarding possible water tender and storage for E8687	1.50
10/27/2020 12:00:00	10/30/2020 15:00:00	DAYBOOK	E8696	E8696 Assigned to the Silverado Fire	75.00
10/27/2020 15:30:00	10/28/2020 08:30:00	DAYBOOK	SMF 1		17.00
10/30/2020 08:30:00	10/31/2020 08:30:00	DAYBOOK	8601		24.00
Total Hours for: Young, Scott P					633.25

Total of all Personnel Hours					633.25
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Lists the Daily Log items, grouped by Personnel, corresponding to the selected Activity Code and Personnel.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
OCTOBER 22nd, 2020 REGULAR MEETING MINUTES

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

- I. Meeting Called to Order by President Sangster – 6:33 P.M.
- II. Pledge of Allegiance lead by Director Kalvans after the closed session.
- III. **Roll Call:** Directors Present: Sangster, Gregory, Kalvans, and Palafox (Palafox arrived at 6:46 P.M.)
Directors Absent: Green
- IV. **Adoption of Regular Meeting:**
Board Clerk asked to have the Pledge of Allegiance after the closed session.

Motion by Director Sangster to adopt regular meeting agenda

Seconded by Director Kalvans. Motion was approved by Vote 3 AYES and 0 NOES and 2 ABSENT and 0 ABSTAINED.
- V. **ADJOURN TO CLOSED SESSION:** at 6:35 P.M.
 - A. **CLOSED SESSION AGENDA:**
 1. **CONFERENCE WITH DISTRICT GENERAL COUNSEL – Existing Litigation**
Pursuant to Government Code Section (d)(1) Case: *Steinbeck v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-265039* and Case: *Eidemiller v. City of Paso Robles, Santa Clara County Superior Court Case No. 1-14-CV-269212*
 2. **CONFERENCE WITH DISTRICT GENERAL COUNSEL-ANTICIPATED LITIGATION** Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:
- VI. **Call to Order for Regular Board Meeting & Report out of Closed Session:** 7:06 P.M.
Report out of closed session by District General Counsel White and Direction was given to staff.
- VII. **Public Comment and Communications for matters not on the Agenda:** None
- VIII. **Special Presentations/Public Hearings/Other:** None

IX. STAFF & COMMITTEE REPORTS:

1. **San Luis Obispo County:** None
Public Comment: None
Board Comment: None
2. **Camp Roberts:** None
Board Comment: None
Public Comment: None
3. **Community Service Organizations:** San Miguel Firefighters Association, Report by Michelle Hido, Treasurer for the San Miguel Firefighters Association. Mrs. Hido updated the Board of Directors that the Fire Department participated in a Birthday drive-by and made a little girl happy. Fire Prevention week was a success and that they went to Lillian Larsen school to hand out fire prevention educational items and that “Sparky” was a big hit with the kids. Mrs. Hido explained that they will be reaching out to Pleasant Valley School to schedule a time to hand out fire prevention educational items to them also. San Miguel Firefighters Association’s Christmas Dinner is scheduled for December 8th at 6 P.M. but due to COVID-19 everything is still up in the air, and more details will be provided later. Discussion ensued about San Miguel Christmas Parade and Santa visit, with more information to come.
Board Comment: Director Kalvans asked about the toy drive. Mrs. Hido explained that the donation barrels that are at the station are for the KSBY “Season of Hope”. Director Sangster asked about the toys for the Santa visit and if the stockings being discussed are going to have all the same toys in each of them. Mrs. Hido explained that the idea being discussed is to have candy and unisex toys. Discussion ensued.
Public Comment: Dian Sangster asked if there was anything in particular the Association wanted so she could help with donations. Discussion ensued, about COVID and if financial donations would be best.
4. **Interim General Manager:** Interim General Manager/ Fire Chief Rob Roberson was not present at the meeting. Board Clerk Tamara Parent voiced that Liliana Rojas Account Clerk; will be moving on to start her career as an EMT, her last day will be October 30th,2020.
Board Comment: None
Public Comment: None
5. **District General Counsel:** Presented by Counsel White. ChurchwellWhite, LLC. Nothing to report at this time.
Board Comments: Director Kalvans asked Counsel White about a stand-by fee/charge for empty lots, and could the District charge a fee other than connection fees. Counsel White explained that he looks at it on a case by case evaluation. Discussion ensued and counsel White would be responding to Director Kalvans email next week.
 Director Sangster asked Counsel White if said parcels would have to have District services within a certain distance from the property. Counsel White voiced, no but they would need to be evaluated for any annexation and/or what the expectations of the District would be. Counsel White explained that it would need to be evaluated and if the Board of Directors decided to go in that direction.
Public Comments: None
6. **District Engineer:** Written report submitted as-is. Dr. Blaine Reely asked for any questions.

Board Comment: Director Sangster asked about the change order for 10th and 11th street and asked for Dr. Reely to expand on the post-bid changes, change order, and if there would be a cost change. Dr. Reely explained that the majority of the changes from the County have to do with pavement replacement, and they wanted to extend one of the segments to directional drilling instead of a trench and backfill on 11th Street. The County also wanted one of the lines on Mission Street to be moved over a little to the South. There will be a change order that will be coming to the Board, and Dr. Reely explained that he has calculated the changes and the cost will be less.

Director Kalvans voiced that he noticed that, the Martinez development Tract 2723 has a name now “Mountain View”. Dr. Reely voiced that Director Kalvans was correct and that the project is moving forward.

Director Gregory asked where this development was located, and Director of Utilities Kelly Dodds explained that it is at the end of Martinez and that the utility corrections for development have been sent and they have not responded yet.

Director Kalvans asked about streetlights, and if that development will have them. Director of Utilities Kelly Dodds explained that it is not required per our District Lighting Standards. Discussion ensued.

Director Gregory asked about sewer for Tract 2723 “Mountain View”. It was explained that they are one-acre parcels and will all have septic. Discussion ensued.

Assistant Fire Chief Scott Young voiced that they might have to put in streetlights on the corner and they will need to still have a fire review.

Public Comment: None

7. **Director of Utilities:** Written report submitted as-is and the Director of Utilities Kelly Dodds asked for any questions.

Board Comment: Director Kalvans asked if the streetlight on 11th street that was damaged will be replaced with the current decorative lights on Mission Street or the new low light pollution lights that he has researched. The Director of Utilities Kelly Dodds explained that he has investigated the new light pollution streetlights and discussion on how they are different ensued. To replace the damaged streetlight, it will be around six-thousand dollars and at this time the insurance for the vehicle that hit the light is questionable and cannot put a person in the vehicle.

Director Kalvans asked about caps/diffusers on the existing lights. Discussion about changing out the current light’s too low light-pollution lights was discussed and moving forward it will be looked at before replacement.

Director Gregory asked about the results from the well’s that were tested. Director of Utilities Kelly Dodds explained that he would email the results.

Public Comment: None

8. **Fire Chief & Asst. Fire Chief:** Fire Chief Rob Roberson was not present and Assistant Chief Young submitted the report as written. Assistant Chief Young updated the Board that the Department was not awarded the Volunteer Firefighter Assistance Grant this year because they ran out of money. Assistant Chief Scott Young voiced that they did receive a fifteen-thousand-dollar grant from AFF (American Fire Foundation) for weed abatement/debris mitigation and is being accounted under account 20-457 AFF Grant. Assistant Chief Young updated the Board of Directors that he has an appointment with the

State Mobile Home Authority about Casa Blanca mobile home park at 560 12th street on October 29, 2020. Discussion ensued.

Board Comment: Director Kalvans asked what will come-of that mobile home park? Assistant Chief Young voiced that he did not know at this time but will know more after his scheduled meeting.

Director Sangster asked in what way is it managed by the state? Assistant Chief Young voiced that the State manages “Mobile Home parks”, through the State Mobile Home Authority. Discussion ensued about the property and the issues at the property.

Assistant Chief Young voiced that he wanted to wait on mid-year budget adjustment until the Fire Department receives the OES reimbursement for the Wildland fires for 2020. Discussion ensued.

Assistant Chief Young explained that Account funding and the paperwork for the sale of 8687 is being finished up and will be having a firm sell the engine with a 10% fee and after an appraisal that the District should get estimated around seventy-two thousand for the engine.

Board Comments: Director Sangster voiced that he agreed that having a firm sell it and that it would be advertised nationwide that way. Director Sangster asked if the buyer would be responsible for the transportation cost. Assistant Chief Young voice that the buyer would be responsible for the shipping cost and a discussion on housing the engine ensued. Director Sangster asked about the AFF Grant (American Fire Foundation) and what it would be used for. Assistant Chief Young voiced that it is for vegetation management and that it is a grant that can be applied for annually. Assistant Chief Young informed the Board that the Railroad has contacted him about weed abatement, and he will be meeting with them.

Director Kalvans asked if Weed Abatement within the District could be done more than once a year. Assistant Chief Young explained that there is a proscribed duration and the yearly schedule is mandated. Discussion ensued about the weed abatement needed.

Public Comment: None

X. CONSENT ITEMS: Director Sangster asked to pull and discuss item number 1.b.

1. Review and Approve Board Meeting Minutes

- a. 09-10-2020 Strategic Planning Meeting
- b. 09-24-2020 Regular Board Meeting

Board Comment: Director Sangster voiced that on page 25 of the combined packet, to check the wording for the adjournment to opened session.

Public Comment: None

Motion by Director Sangster to approve Consent items 1.b as amended

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

Motion by Director Sangster to approve Consent items 1.a

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

XI. BOARD ACTION ITEMS:

1. **Review, Discuss, Receive, and File the Enumeration of Financial Report for September 2020.** Item was presented by Financial Officer Paola Freeman reports submitted and asked for any questions.

Board Comment: Director Sangster voiced that on the Staff Report PG&G needed to be changed to PG&E.

Director Gregory asked what the “USA Bluebook” vendor was for? The Director of Utilities Kelly Dodds explained that USA Bluebook is a vendor that we buy water supplies from; it is like Granger.

Director Sangster asked in report Rev Budget vs Actual fund 46150 Miscellaneous income derived from? Financial Officer Paola Freeman explained that it is being used for restitution payments from the K. Johnson Case and reimbursement income for payroll received from a worker's compensation claim.

Director Sangster asked about the expenditure report fund 370 “Dispatch Services”. Assistant Chief Young explained that is a service that the Fire Department has for dispatch services and is based on the number of calls.

Director Kalvans asked if it was a benefit to use the County Fire dispatch service. Assistant Chief Young voiced that it is a twenty-four-hour service and the cost to the District to take on the dispatch service would not be advantageous to the Department. Discussion ensued about dispatch services in the future for North County San Luis Obispo.

Public Comment: None

Motion by Director Sangster to Receive and File the Enumeration of Financial Report for September 2020.

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

2. **Review and approve Resolution 2020-39 adopting revisions to Section 4 (Application of monthly Water and Wastewater rates based on occupancy) of the San Miguel Community Services District Water and Wastewater Billing Policy.** Item was presented by Director of Utilities Kelly Dodds explaining that policies need to be revised from time to time to make sure that they reflect the current practices and how the rates are applied, and conditions are fairly applied across all applications. Kelly Dodds explained that with commercial meters we had no way of dealing with properties with multiple residences. Section 4 of the adopted billing policy could be misinterpreted and didn't accurately apply to sewer rates for properties served by meter 1 ½” and larger and has been revised to provide clarity of application.

Board Comment: Director Kalvans asked if this change violated the Sewer Code? (Section 1.4) Discussion ensued about mixed-use or multi-family and that we are talking about single-family residences and the Director of Utilities Kelly Dodds explained that it is not contrary to the Districts Sewer Code.

Director Sangster voiced that the commercial rate involves a volumetric rate, and that is not for residential signal-family, discussion ensued.

Director Kalvans voiced that he would like to review how the town is laid out. Discussion ensued. Director of Utilities Kelly Dodds explained that there will be no financial difference and will be implemented at the next billing cycle.

Public Comment: None

Motion by Director Sangster to approve Resolution 2020-39 adopting revisions to Section 4 of the San Miguel Community Services District Water and Wastewater Billing Policy.

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

- 3. Review and discuss standard Terms and Conditions for the District (2nd).** Item was presented by Counsel White explaining that in September 2020, the Board reviewed and discussed the initial version of a standard terms document which was intended to create a set of terms for services contracts. After discussion, the Board asked District Counsel to amend the document to allow for a single set of terms and conditions for contracts for goods or services. The current draft “standard terms” document is tailored for such contracts.

Board Comment: Director Sangster voiced that a provision pertaining to sustainability needs to be inserted and it is notably absent and would like to have some language put into the Terms. Item number 12 has been stricken through, specifically funds not available; and feels that it should be left in. Counsel White voiced that the wastewater facility will definitely need to be tailored and customized but could put section 12 “appropriation of funds” back in the document and discussion ensued about sustainability. Director Sangster voiced that he would like something similar for capital projects and another portion that he would like to discuss is about “disputes”. Director Sangster voiced that he does not like to see; arbitration and explained that he would like to see that removed.

Discussion ensued and Counsel White explained they find that arbitration is more costly, and trial can go on for longer, and that is why it is normally put into these kinds of terms and conditions.

Director Sangster voiced that Counsel Dervin recommends that it be removed, and he agrees. Counsel White asked for concurrence from the other Directors.

Director Gregory voiced that she thought arbitration is quicker and less costly.

Director Sangster voiced that Director Gregory was correct, but there would be no recourse and the decision is binding and final.

Counsel White explained that the reason that it is in the document is that it is the most economical, the best in his opinion is a full trial court process and arbitration is not always quicker. Counsel White voiced that he has compelling reasons for both, and it is what language the Board finds more important; Counsel White explained that he always likes to be able to appeal a decision that is not well thought through.

Director Gregory would like to see that it says that the “Trial” would be in San Luis Obispo County.

Director Kalvans voiced that what jurisdiction would be most beneficial, for the District. Director Gregory explained to Director Kalvans that the District would not want to have to go to trial in Bakersfield with a contractor out of Bakersfield for example. Discussion ensued.

Counsel White voiced that in San Luis Obispo, it is hard to find arbitrators.

Director Gregory voiced that she could go either way.

Director Kalvans voice it would be good to be economical but understands the difference. Director Sangster explained to Director Kalvans that it could be economical unless you lose, and then you would be paying for the arbitration and you have no recourse.

Director Gregory voiced that if the District would be going to that level it would be a sizable amount that you would be disputing.

Director Sangster voiced that if there is no arbitration clause the other party would really have to decide if they wanted to use their counsel and the cost that it would accrue to litigate the matter. Discussion ensued with Counsel White.

Director Palafox asked if he was correct that without having this arbitration clause, the District would have to take disputes to court. Counsel White explained that yes, he was correct and if the matter did go to court it would be in San Luis Obispo County.

Director Kalvans asked about item 12: Appropriation of Funds strike through, and Counsel White voiced that there could be some more crafting of that wording.

Director Sangster voiced that he would like consensus to work on item 12: Appropriation of Funds and strike item 33: Arbitration of Disputes.

Counsel White asked the Board of Directors if they felt comfortable with him working with Director Sangster for a final version or would the Board like it brought back for final approval.

Director Kalvans voiced that he was comfortable having Counsel work with Director Sangster for a final version without bringing it back and felt Director Sangster has the background and is his area of expertise.

Director Gregory and Palafox agreed that District Counsel should work on a final version and not bring back to the Board.

Discussion ensued about insurance amounts and hazardous materials. Section 2.i work involving hazardous materials. Director Sangster voiced he would like to go with the higher amount. Discussion ensued with the Director of Utilities.

Counsel White reminded the Directors that agreements can be tailored.

Director of Utilities Kelly Dodds voiced that errors and admissions needed to be added, a discussion ensued.

Public Comment: None

Motion by Director Palafox to have the Districts General Counsel work with Director Sangster on a final version with amendments identified.

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

4. **Review and approve RESOLUTION 2020-40 approving a contract with Monsoon Consultants in an amount not to exceed \$4,500 to prepare an application for Prop 68 Sustainable Groundwater Management (SGM) Grant Program Implementation Grant Funding and authorizing the Director of Utilities to execute the contract with Monsoon Consultants.** Item was presented by the Director of Utilities Kelly Dodds and District Engineer Dr. Reely, explaining to the Board of Directors that they are asking for approval to have the District Engineer prepare a grant application on the District's behalf for a project which meets the Prop 68 GSP Implementation Grant Program PSP requirements and be prepared to upload the District approved application per the round one submission guidelines. The grant application will identify 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 for the specific project to be implemented under the terms of the grant agreement. Dr. Reely explained that San Miguel will be the sole applicant within the GSP, and the other GSA will support San Miguel’s application. Discussion ensued. Dr. Reely explained that there can only be one application per basin, and San Miguel is ready to apply. The challenge is that it is due in January, it is a pretty extensive application and will be asking for funding for the backend of the new plant.

Board Comment: Director Kalvans voiced that he was excited about this project moving forward.

Director Gregory asked if this grant was through the State of California and what the matching portion would be to the District. Dr. Reely explained that it is Prop 68 and the funding through the Department of Water Resources and administered by the State Water Board. Dr. Reely explained that the grant is usually a 25% match but explained that there is a provision for disadvantaged communities and feels that we meet that criteria for match forgiveness.

Director Gregory asked how many of these grants get awarded? Dr. Reely explained that this round of the is for critically overdraft basins. There are around 68 million dollars available.

Director Sangster asked that if the District was awarded the two million, how far would that go for the backend of the facility to complete that portion of the project? Dr. Reely explained that he estimates that it would fund the entire thing.

Director Sangster asked if the authorization should be with the General Manager? Director of Utilities Kelly Dodds explained that because of the circumstances with the General Manager being out; that he is asking for approval from the Board of Directors. Discussion ensued about the purchasing policy.

Public Comment: None

Motion by Director Sangster to approve RESOLUTION 2020-40 approving a contract with Monsoon Consultants in an amount not to exceed \$4,500 to prepare an application for Prop 68 Sustainable Groundwater Management (SGM) Grant Program Implementation Grant Funding and authorizing the Director of Utilities to execute the contract with Monsoon Consultants.

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

5. **Discuss and provide direction regarding the LAFCO SOI/MIR request.** Item presented by Board Clerk Tamara Parent explaining that it is time for the LAFCO review SOI (Sphere of Influence) and MSR (Municipal Service Review). Discussion ensued about the process and how the Board would like the staff to proceed.

Public Comment: None

Consensus of the Board is to table this item to November 5th; San Miguel C.S.D 2nd Strategic Planning Informal Work Session for a full discussion.

6. **Continued discussion on the Fire Department Temporary Housing.** Assistant Fire Chief Scott Young updated the Board of Directors that he met with Mr. Keller and he is in favor to lease the four parcels to the Fire Department. Discussion ensued about the lots.

Assistant Chief Young explained that he would not be moving forward with any construction planning until the lease is ironed out.

Board Comment: Director Gregory asked if a price for the lease of the property has been discussed. Assistant Chief Young voiced that they are in discussion and they have talked about electrical and utilities at this point.

Director Kalvans asked Assistant Chief Young what was discussed about the “downtown core”. Chief Young voiced that Mr. Keller voiced that he is eager to develop the property, but he wants to see some more viability in the downtown.

Public Comment: None

Information item only

7. **Discussion on status of Machado Wastewater Treatment Facility expansion and aeration upgrade project.** Item presented by Director of Utilities Kelly Dodds updating the Board of Directors that in September the plant averaged 151,622 gallons per day (76% of hydraulic design capacity) with a max day of 175,833 gallons (88% of hydraulic design capacity) Director of Utilities Kelly Dodds explained that it is slightly lower than last month. Planning is still moving forward with the WWTF expansion, last month’s estimate was around 14 million, and explained that they have broken it down into phases and explained that there are pieces that are not needed in the first phase. Director of Utilities Kelly Dodds explained that Dr. Reely and himself have been working on refining the cost. Discussion about the costs that are being proposed is engineering estimates.

Board Comment: Director Sangster asked in regard to the amended plan due to the flood plain will the office portion be reduced? Director of Utilities Kelly Dodds explained that the office size has not been decreased, but the initial design of the office, shop, and covered storage was all one. Director of Utilities Kelly explained that because of operational reasons, needing to keep the pond the office has been separated from the shop and covered storage. The office space is a different configuration but is the same size and has 100 percent space for expansion.

Director Gregory voiced that she likes the idea of planning for expansion.

Public Comment: None

Informational Item only.

- XII. **BOARD COMMENT:** Director Kalvans voiced that his question for legal counsel. Director Kalvans asked if shopping was considered entertainment? Director Kalvans voiced that he has done some research on codes and voiced that districts can promote “entertainment”, economic development and planning under that avenue. Counsel White voiced that he would not use economic development but under the code related too, could find a legal basis that would allow the District to engage in that kind of promotion, but the terminology might change, and research would need to be done.

Discussion ensued. Counsel White voiced that it could be like promoting events and working in conjunction with other entities. The Board would have to weigh the cost versus benefit.

Director Sangster asked if there would be a benefit for a business to classify themselves as “shopping” from a financial perspective? Director Kalvans voiced that some

neighborhoods are classifying themselves as entertainment districts as promotional ideas to bring tourists to downtown.

Director Gregory asked if Director Kalvans was essentially wanting the District to participate in marketing to promote growth downtown. Discussion on the San Miguel Chamber ensued.

Discussion ensued about other agencies and how they promote events and recruit businesses and what it would cost the District.

Director Gregory voiced that; you would be putting value in improvements into the community that you cannot put a price on. A discussion of low-cost promotions ensued.

Director Kalvans voiced that our Strategic Planning Work Session got attention from “Strong Towns” and they would like to write an article on the presentation. Discussion ensued.

Director Kalvans voiced that he saw some water smell comments on Facebook, and discussion ensued.

Director Kalvans voiced that he would like to have any updates for any “praise” and/or “complaints” within the District. Discussion ensued about the process used for complaints. The Director of Utilities explained that he would update in his monthly report.

Director Gregory voiced that most of the community that she speaks with are from Cities and do not know what a C.S.D. is. Discussion about a flier ensued.

XIII. ADJOURNMENT TO NEXT MEETING: Adjournment at Approximately 9:28 P.M.



**San Miguel Community Services District
Board of Directors
Staff Report**

November 19, 2020

AGENDA ITEM: XI - 1

SUBJECT: Financial Report for October 2020

RECOMMENDATION: Review and File the Enumeration for Financial Reports for October 2020

October 2020 Payroll Expense: CSD Payroll \$55,212.92 / Fire Stipend \$4,246.62

October 2020 Income: \$233,272.33

October 2020 Expenses: \$187,939.23

1. Moss Levy & Hartzheim LLP \$7000.00
2. Baldwin Electric \$5,139.11
3. Core & Main \$4,458.66
4. South Coast Emergency Vehicle \$4,436.42
5. US Bank \$3,897.27
6. Terrain \$3,800.00 Survey see Resolution 2020-23
7. Black Mountain Software \$3,191.25
8. FGL \$3,106.00
9. Univar USA Inc \$2,567.74
10. LN Curtis \$2,493.19

Recommendation: Review and File the Enumeration for the Financial Reports for October 2020.
This item is for information and discussion only.

PREPARED BY:

Paola Freeman

Paola Freeman,
Financial Officer

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

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6186	18598S	653 ANTHONY`S TIRE STORE	409.00					
17/Ram	4500							
1	1528780	10/09/20 Tire	204.50			40 64000	354	10200
2	1528780	10/09/20 Tire	204.50			50 65000	354	10200
Total for Vendor:			409.00					
6165	18599S	622 BALDWIN ELECTRIC SERVICE	3,522.38					
Set & Wire Transformer and panels to upgrade power to shop and barn at treatment plant.								
1	582	09/27/20 Set & Wire Transformer	3,522.38			40 64000	582	10200
6210	18616S	622 BALDWIN ELECTRIC SERVICE	1,616.73					
Installed conduit and wire to temp office trailer. Terminated wire and checked voltage at tailer.								
1	252	10/11/20 Install conduit & wire@Trailer	404.19*			30 63000	581	10200
2	252	10/11/20 Install conduit & wire@Trailer	404.18*			40 64000	581	10200
3	252	10/11/20 Install conduit & wire@Trailer	404.18*			50 65000	581	10200
4	252	10/11/20 Install conduit & wire@Trailer	404.18*			60 66000	581	10200
Total for Vendor:			5,139.11					
6217	18617S	33 BLACK MOUNTAIN SOFTWARE	3,191.25					
Purchase Permitting Module and Support 08/25/2020								
1	26146	10/15/20 Permitting Module, Support	1,063.75			20 62000	334	10200
2	26146	10/15/20 Permitting Module, Support	1,063.75			40 64000	334	10200
3	26146	10/15/20 Permitting Module, Support	1,063.75			50 65000	334	10200
Total for Vendor:			3,191.25					
6192	18618S	999999 BRENDEN BEATTY	15.00					
Uniform Patch B. Beatty								
1	7993	10/07/20 Uniform Patch	15.00			20 62000	495	10200
Total for Vendor:			15.00					
6193	18619S	573 BURT INDUSTRIAL SUPPLY	51.67					
Tie down, Cutting Fluid								
1	82649	09/29/20 Tie down, Cutting Fluid	51.67*			20 62000	460	10200
Total for Vendor:			51.67					

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

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6194	18620S	340 C&N TRACTORS	354.84					
		Pressure Washer, Chain Saw Chains, Silicone						
1	47815P	10/01/20 Pressure Washer, Chain Saw Cha	354.84			20 62000	305	10200
		Total for Vendor:	354.84					
6211	18621S	67 CHARTER COMMUNICATIONS	314.94					
		Acct# 8245-10-105-0027311						
		Spectrum Business Internet/Voice						
		Service 10/12/20 ~ 11/10/20						
1	27311-1011	10/11/20 Internet/Voice	94.48			20 62000	375	10200
2	27311-0911	10/11/20 Internet/Voice	110.23			40 64000	375	10200
3	27311-0911	10/11/20 Internet/Voice	110.23			50 65000	375	10200
		Total for Vendor:	314.94					
6166	18600S	584 CORE & MAIN LP	640.67					
1	M970871	09/08/20 3 Meters	640.67			50 65000	525	10200
6167	18600S	584 CORE & MAIN LP	3,817.99					
1	M751683	09/08/20 18 Meters	3,817.99			50 65000	525	10200
		Total for Vendor:	4,458.66					
6168	18601S	429 COUNTY OF SAN LUIS OBISPO - EH	155.70					
		ACCT# AR0011381						
		Matthew Giuffrida PR0007222						
1	IN0126737	09/29/20 Cross Connection	155.70			50 65000	362	10200
		Total for Vendor:	155.70					
6169	18602S	654 CULLIGAN WATER	16.22					
1	Sept2020	09/30/20 Water	8.11			40 64000	305	10200
2	Sept2020	09/30/20 Water	8.11			50 65000	305	10200
		Total for Vendor:	16.22					
6218	18622S	93 DODDS, KELLY	167.23					
		Best Western Hotel Lodging for WW Grade 3 Test						
2	10/19/20	Lodging	167.23			40 64000	715	10200
		Total for Vendor:	167.23					

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
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Pacific Premier Bank - General Account
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6212	18623S	107 FARM SUPPLY	149.27					
Cust No. 61338								
1	202354	09/09/20 Glyphosate plus Weed Killer	74.64			40 64000	305	10200
2	202354	09/09/20 Glyphosate plus Weed Killer	74.63			50 65000	305	10200
Total for Vendor:			149.27					
6170	18603S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
Acct# 8000653								
1	082844A	09/30/20 Metals	67.00			50 65000	358	10200
6171	18603S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
Acct# 8000653								
1	082965A	09/30/20 Metals	67.00			50 65000	358	10200
6183	18603S	112 FGL - ENVIRONMENTAL ANALYTICAL	192.00					
Acct# 8000653								
1	082964A	10/05/20 EPA	192.00			50 65000	359	10200
6184	18603S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
Acct# 8000653								
1	082938A	10/05/20 EPA	67.00			50 65000	358	10200
6199	18624S	112 FGL - ENVIRONMENTAL ANALYTICAL	67.00					
Acct# 8000653								
1	083164A	10/08/20 Metals	67.00			50 65000	358	10200
6200	18624S	112 FGL - ENVIRONMENTAL ANALYTICAL	225.00					
Acct# 8000653								
1	082940A	10/08/20 Coliform Colilert	45.00			50 65000	356	10200
2	082940A	10/08/20 Coliform Colilert	45.00			50 65000	357	10200
3	082940A	10/08/20 Coliform Colilert	135.00			50 65000	359	10200
6201	18624S	112 FGL - ENVIRONMENTAL ANALYTICAL	2,421.00					
Water Testing For New Well See Resolution NO. 2020-24								
Acct# 8000653								
1	082826A	09/30/20 Water Testing For New Well	2,421.00			50 65000	359	10200
Total for Vendor:			3,106.00					

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

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6172	18604S	308 FRONTIER COMMUNICATIONS	60.33					
Acct #805-467-2818 010412-5 Service from 09/22/20 ~ 10/21/20								
1150 Mission Street								
1	Sept~2020	09/22/20 Building Alarm	20.11			40 64000	310	10200
2	Sept~2020	09/22/20 Building Alarm	20.11			50 65000	310	10200
3	Sept~2020	09/22/20 Building Alarm	20.11			20 62000	310	10200
6182	18604S	308 FRONTIER COMMUNICATIONS	63.19					
Acct #805-467-2015-051216-5 Service from 10/01/20 ~ 10/31/20								
SCADA								
1	Oct 2020	10/01/20 Alarm/SCADA	31.59			40 64000	310	10200
2	Oct 2020	10/01/20 Alarm/SCADA	31.60			50 65000	310	10200
Total for Vendor:			123.52					
6213	18625S	125 GREAT WESTERN ALARM	750.00					
Add to Existing D4412 Motion Detectors, Man Door Contacts, Arm/disarm keypads to Trailer								
1	201004	10/14/20 Motion Detectors, Man Door Ala	187.50*			30 63000	581	10200
2	201004	10/14/20 Motion Detectors, Man Door Ala	187.50*			40 64000	581	10200
3	201004	10/14/20 Motion Detectors, Man Door Ala	187.50*			50 65000	581	10200
4	201004	10/14/20 Motion Detectors, Man Door Ala	187.50*			60 66000	581	10200
Total for Vendor:			750.00					
6195	18626S	474 L.N. CURTIS & SONS	573.56					
Class A Foam Concentrate								
1	INV429803	10/07/20 Class A Foam Concentrate	573.56			20 62000	305	10200
6196	18626S	474 L.N. CURTIS & SONS	407.27					
Vertical Tool Bracket								
1	INV426855	09/29/20 Vertical Tool Bracket	407.27*			20 62000	460	10200

Pacific Premier Bank - General Account
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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6197	18626S	474 L.N. CURTIS & SONS	493.48					
		Garmin GPS Map						
1	INV428888	10/05/20 Garmin GPS Map	493.48			20 62000	490	10200
6220	18636S	474 L.N. CURTIS & SONS	1,018.88					
		Low profile intake valve with prv and bleeder						
1	INV425424	09/24/20 Low profile intake valve	1,018.88*			20 62000	460	10200
		Total for Vendor:	2,493.19					
6187	18605S	510 LOCAL IT EXPERTS	1,023.50					
1	258 10/08/20	IT Service~ Sept 2020	204.70			20 62000	334	10200
2	258 10/08/20	IT Service~ Sept 2020, T-Books	17.80			30 63000	334	10200
3	258 10/08/20	IT Service~ Sept 2020, T-Books	311.50			40 64000	334	10200
4	258 10/08/20	IT Service~ Sept 2020, T-Books	338.20			50 65000	334	10200
5	258 10/08/20	IT Service~ Sept 2020, T-Books	17.80			60 66000	334	10200
6	258 10/08/20	DVR Incident review	133.50			20 62000	350	10200
		Total for Vendor:	1,023.50					
6202	18627S	646 MISSION UNIFORM SUPPLY	37.34					
		Uniforms; Dodds, Sobotka, Pittman,						
1	513445058	10/14/20 Employee Uniforms	0.75			30 63000	495	10200
2	513445058	10/14/20 Employee Uniforms	17.92			40 64000	495	10200
3	513445058	10/14/20 Employee Uniforms	17.92			50 65000	495	10200
4	513445058	10/14/20 Employee Uniforms	0.75			60 66000	495	10200
6203	18627S	646 MISSION UNIFORM SUPPLY	37.34					
		Uniforms; Dodds, Sobotka, Pittman,						
1	513347417	09/30/20 Employee Uniforms	0.75			30 63000	495	10200
2	513347417	09/30/20 Employee Uniforms	17.92			40 64000	495	10200
3	513347417	09/30/20 Employee Uniforms	17.92			50 65000	495	10200
4	513347417	09/30/20 Employee Uniforms	0.75			60 66000	495	10200
6204	18627S	646 MISSION UNIFORM SUPPLY	37.34					
		Uniforms; Dodds, Sobotka, Pittman,						
1	513396105	10/07/20 Employee Uniforms	0.75			30 63000	495	10200
2	513396105	10/07/20 Employee Uniforms	17.92			40 64000	495	10200

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3	513396105	10/07/20 Employee Uniforms	17.92			50 65000	495	10200
4	513396105	10/07/20 Employee Uniforms	0.75			60 66000	495	10200
6219	18627S	646 MISSION UNIFORM SUPPLY	37.34					
Uniforms; Dodds, Sobotka, Pittman,								
1	513489475	10/21/20 Employee Uniforms	0.75			30 63000	495	10200
2	513489475	10/21/20 Employee Uniforms	17.92			40 64000	495	10200
3	513489475	10/21/20 Employee Uniforms	17.92			50 65000	495	10200
4	513489475	10/21/20 Employee Uniforms	0.75			60 66000	495	10200
Total for Vendor:			149.36					
6181	18606S	553 MOSS, LEVY & HARTZHEIM LLP	7,000.00					
Audit 19-2020								
1	24618	09/30/20 Audit 19-2020	1,610.00			20 62000	325	10200
2	24618	09/30/20 Audit 19-2020	140.00			30 63000	325	10200
3	24618	09/30/20 Audit 19-2020	2,450.00			40 64000	325	10200
4	24618	09/30/20 Audit 19-2020	2,660.00			50 65000	325	10200
5	24618	09/30/20 Audit 19-2020	140.00			60 66000	325	10200
Total for Vendor:			7,000.00					
6185	18607S	636 OFFICE1	77.45					
Maintenance Contract #CBM6913-02								
Samsung/X4250LX								
Acct No. 013014								
1	AR602256	10/05/20 Maint Contract 10/4/20~11/3/	23.23			20 62000	334	10200
2	AR602256	10/05/20 Maint Contract 10/4/20~11/3/	27.11			40 64000	334	10200
3	AR602256	10/05/20 Maint Contract 10/4/20~11/3/	27.11			50 65000	334	10200
Total for Vendor:			77.45					
6205	18628S	659 PERFORMANCE ADVANTAGE COMPANY	1,844.58					
Truck #8668 Equipment, Tools								
1	0102599-IN	10/07/20 Equipment, tools	1,844.58*			20 62000	460	10200
Total for Vendor:			1,844.58					

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6173	18608S	585 PRW Steel Supply	835.01					
		Modify Tray per customer specs						
1	375400	09/03/20 Modify Trays	835.01*			20 62000	460	10200
		Total for Vendor:	835.01					
6174	18609S	238 SAN MIGUEL GARBAGE	103.98					
		Account # 318694						
		Service 10/01/20 ~ 10/31/20						
1	8- 2020	10/01/20 Trash Disposal	51.99			40 64000	383	10200
2	8- 2020	10/01/20 Trash Disposal	51.99			50 65000	383	10200
		Total for Vendor:	103.98					
6206	18629S	247 SDRMA	810.49					
		Insure the Tilt Trailer, 2019 Pierce 34FX						
1	69486	10/09/20 Tilt Trailer	39.88*			30 63000	328	10200
2	69486	10/09/20 Tilt Trailer	39.87			40 64000	328	10200
3	69486	10/09/20 Tilt Trailer	39.87			50 65000	328	10200
4	69486	10/09/20 Tilt Trailer	39.87*			60 66000	328	10200
5	69486	10/09/20 2019 Pierce 34FX	651.00*			20 62000	328	10200
		Total for Vendor:	810.49					
6207	18630S	589 SOUTH COAST EMERGENCY VEHICLE	1,559.48					
		Truck #8668						
1	500816	09/30/20 Mount & Wire new radio	1,559.48*			20 62000	460	10200
6208	18630S	589 SOUTH COAST EMERGENCY VEHICLE	2,876.94					
		Truck #8696 North Complex Fire						
1	500819	09/24/20 Air Leaks	2,876.94*			20 62000	460	10200
		Total for Vendor:	4,436.42					
6179	18610S	460 STATE WATER RESOURCES CONTROL	110.00					
		Dodds ~ Renewal grades level 2 cert#30803, Level 3 Cert #34874						
1		Renewal 10/08/20 Dodds ~ Renewal grades level	110.00			40 64000	715	10200
		Total for Vendor:	110.00					

Pacific Premier Bank - General Account
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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6198	18631S	534 STREAMLINE	200.00					
		Web Page Hosting Service for October 2020						
1	107356	10/10/20 Web Page Monthly Fee September	46.00			20 62000	376	10200
2	107356	10/10/20 Web Page Monthly Fee September	4.00			30 63000	376	10200
3	107356	10/10/20 Web Page Monthly Fee September	70.00			40 64000	376	10200
4	107356	10/10/20 Web Page Monthly Fee September	76.00			50 65000	376	10200
5	107356	10/10/20 Web Page Monthly Fee September	4.00			60 66000	376	10200
		Total for Vendor:	200.00					
6209	18632S	328 TAMARA PARENT	56.20					
		Postage						
1	10/13/20	Postage	12.93*			20 62000	315	10200
2	10/13/20	Postage	1.12*			30 63000	315	10200
3	10/13/20	Postage	19.67			40 64000	315	10200
4	10/13/20	Postage	21.36			50 65000	315	10200
5	10/13/20	Postage	1.12			60 66000	315	10200
		Total for Vendor:	56.20					
6214	18633S	999999 TERRAIN	3,800.00					
		Survey see Resolution NO. 2020-33						
1	10162020	10/16/20 Survey see Resolution NO. 20	3,800.00*			50 65000	326	10200
		Total for Vendor:	3,800.00					
6175	18611S	298 UNIVAR USA INC	1,066.23					
		Customer #701341 Well 4						
1	48733992	10/14/20 SOD HYPO 12.5 % Liquichlor	1,066.23			50 65000	482	10200
6176	18611S	298 UNIVAR USA INC	435.28					
		Customer #701341 Martinez Drive						
1	48733990	10/14/20 SOD HYPO 12.5 % Liquichlor	435.28			50 65000	483	10200

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Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
6177	18611S	298 UNIVAR USA INC Customer #701341 Well 3	1,066.23					
1	48733991	10/14/20 SOD HYPO 12.5 % Liquichlor Total for Vendor:	1,066.23 2,567.74			50 65000	483	10200
6180	18612S	301 US BANK	3,897.27					
1	09/22/20	Postage	21.83*			20 62000	315	10200
2	09/22/20	Postage	1.90*			30 63000	315	10200
3	09/22/20	Postage	33.21			40 64000	315	10200
4	09/22/20	Postage	36.06			50 65000	315	10200
5	09/22/20	Postage	1.90			60 66000	315	10200
6	09/22/20	Zoom~ Adobe	10.34			20 62000	305	10200
7	09/22/20	Zoom~ Adobe	0.90			30 63000	305	10200
8	09/22/20	Zoom~ Adobe	15.74			40 64000	305	10200
9	09/22/20	Zoom~ Adobe	17.09			50 65000	305	10200
10	09/22/20	Zoom~ Adobe	0.90			60 66000	305	10200
11	09/22/20	Ewing San Luis Obispo	174.51			30 63000	353	10200
12	09/22/20	A-1 GlassReplace windshield	124.63			40 64000	354	10200
13	09/22/20	A-1 GlassReplace windshield	124.63			50 65000	354	10200
14	09/22/20	Amazon face covers	11.25			40 64000	348	10200
15	09/22/20	Amazon face covers	11.25			50 65000	348	10200
16	09/22/20	Takens Shoes Dodds	75.00			40 64000	495	10200
17	09/22/20	Takens Shoes Dodds	75.00			50 65000	495	10200
18	09/22/20	Air Conditioner Server room	99.60			20 62000	305	10200
19	09/22/20	Air Conditioner Server room	8.66			30 63000	305	10200
20	09/22/20	Air Conditioner Server room	151.56			40 64000	305	10200
21	09/22/20	Air Conditioner Server room	164.56			50 65000	305	10200
22	09/22/20	Air Conditioner Server room	8.66			60 66000	305	10200
23	09/22/20	Lowe's quikrete, conduit, studs	125.29			40 64000	582	10200
24	09/22/20	Lowe's quikrete, conduit, studs	125.29*			50 65000	582	10200
25	09/22/20	Lowe's return	-16.17			40 64000	582	10200
26	09/22/20	Oreilly's wiper blades	9.69			40 64000	354	10200
27	09/22/20	Oreilly's wiper blades	9.68			50 65000	354	10200
28	09/22/20	Lowe's Studes	206.85			40 64000	582	10200
29	09/22/20	Fence Factory Wheel	20.20			40 64000	582	10200

11/10/20
08:43:39

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 10/20

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

Claim/ Line #	Check Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
30	09/22/20	Mircosoft (9)	700.80			20 62000	385	10200
31	09/22/20	Mircosoft (9)	31.20			30 63000	385	10200
32	09/22/20	Mircosoft (9)	684.00			40 64000	385	10200
33	09/22/20	Mircosoft (9)	712.80			50 65000	385	10200
34	09/22/20	Mircosoft (9)	31.20			60 66000	385	10200
35	09/22/20	Tractor Supply matting	87.26*			20 62000	460	10200
Total for Vendor:			3,897.27					
6178	18615S	327 VALLI INFORMATION SYSTEMS	701.59					
Web Posting service for Sept								
1	61329	09/28/20 Web Posting, Postage	267.26			40 64000	315	10200
2	61329	09/28/20 Web Posting, Postage	267.26			50 65000	315	10200
3	61329	09/28/20 Web Posting, Postage	167.07*			20 62000	315	10200
Total for Vendor:			701.59					
6215	18634S	511 VERIZON	90.14					
Laptop 805-423-7591,805-591-9233,805-591-9352								
Laptop 805-369-9703								
10/09/20 ~ 11/08/20								
1	9864468128	10/08/20 Tablets	20.05			20 62000	310	10200
2	9864468128	10/08/20 Tablets	35.05			40 64000	310	10200
3	9864468128	10/08/20 Tablets	35.04			50 65000	310	10200
Total for Vendor:			90.14					
6188	18614S	612 WEX BANK	733.15					
1	67475962	09/07/20 Truck #8600	135.58			20 62000	485	10200
2	67475962	09/07/20 Truck #8601	102.29			20 62000	485	10200
3	67475962	09/07/20 Truck #8630	76.23			20 62000	485	10200
4	67475962	09/07/20 Truck #8632	134.47			40 64000	485	10200
5	67475962	09/07/20 Truck #8632	134.46			50 65000	485	10200
6	67475962	09/07/20 Truck #8634	0.00			40 64000	485	10200
7	67475962	09/07/20 Truck #8668	50.64			20 62000	485	10200
8	67475962	09/07/20 Truck #8696	99.48			20 62000	485	10200
Total for Vendor:			733.15					
# of Claims			52	Total:	49,332.48			

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT						
40000						
40220	Weed Abatement Fees	0.00	1,329.00	2,000.00	671.00	66 %
40310	Fireworks Refundable C/Up Bond	0.00	-1,000.00	2,700.00	3,700.00	-37 %
40420	Ambulance Reimbursement	0.00	1,237.50	4,400.00	3,162.50	28 %
40500	VFA Assistance Grant	0.00	0.00	20,000.00	20,000.00	0 %
40505	CFF-California Fire Foundation	15,000.00	15,000.00	0.00	-15,000.00	** %
	Account Group Total:	15,000.00	16,566.50	29,100.00	12,533.50	57 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	23,269.91	39,887.62	417,997.00	378,109.38	10 %
	Account Group Total:	23,269.91	39,887.62	417,997.00	378,109.38	10 %
46000	Revenues & Interest					
46000	Revenues & Interest	64.25	414.97	0.00	-414.97	** %
46150	Miscellaneous Income	3,093.06	7,624.06	0.00	-7,624.06	** %
46151	Refund/Adjustments	0.00	59.54	0.00	-59.54	** %
46153	Plan Check Fees and Inspections	200.00	857.72	2,000.00	1,142.28	43 %
	Account Group Total:	3,357.31	8,956.29	2,000.00	-6,956.29	448 %
	Fund Total:	41,627.22	65,410.41	449,097.00	383,686.59	15 %
30 STREET LIGHTING DEPARTMENT						
43000	Property Taxes Collected					
43000	Property Taxes Collected	7,078.10	12,015.05	124,439.00	112,423.95	10 %
	Account Group Total:	7,078.10	12,015.05	124,439.00	112,423.95	10 %
46000	Revenues & Interest					
46000	Revenues & Interest	194.29	1,960.14	0.00	-1,960.14	** %
46100	Realized Earnings	-194.45	-168.55	0.00	168.55	** %
46150	Miscellaneous Income	57.30	11,695.56	0.00	-11,695.56	** %
	Account Group Total:	57.14	13,487.15	0.00	-13,487.15	** %
	Fund Total:	7,135.24	25,502.20	124,439.00	98,936.80	20 %
40 WASTEWATER DEPARTMENT						
40000						
40850	Wastewater Hook-up Fees	0.00	50,060.00	0.00	-50,060.00	** %
40900	Wastewater Sales	90,364.64	356,943.76	954,125.00	597,181.24	37 %
	Account Group Total:	90,364.64	407,003.76	954,125.00	547,121.24	43 %
43000	Property Taxes Collected					
43000	Property Taxes Collected	3,482.34	6,292.53	62,508.00	56,215.47	10 %
	Account Group Total:	3,482.34	6,292.53	62,508.00	56,215.47	10 %
46000	Revenues & Interest					
46000	Revenues & Interest	134.55	747.04	0.00	-747.04	** %

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
40 WASTEWATER DEPARTMENT						
46006	IRWM Grants	0.00	8,561.77	0.00	-8,561.77	** %
46008	DWR Grants	0.00	0.00	250,000.00	250,000.00	0 %
46150	Miscellaneous Income	1,836.15	9,192.29	0.00	-9,192.29	** %
46151	Refund/Adjustments	0.00	59.55	0.00	-59.55	** %
46152	Recycling	0.00	99.50	0.00	-99.50	** %
46155	Will Serve Processing Fees	0.00	750.00	0.00	-750.00	** %
	Account Group Total:	1,970.70	19,410.15	250,000.00	230,589.85	8 %
	Fund Total:	95,817.68	432,706.44	1,266,633.00	833,926.56	34 %
50 WATER DEPARTMENT						
41000 Water Sales						
41000	Water Sales	84,002.32	356,452.22	895,101.00	538,648.78	40 %
41001	Water Connection Fees	0.00	50,912.00	0.00	-50,912.00	** %
41010	Water Meter Fees	0.00	2,250.00	0.00	-2,250.00	** %
	Account Group Total:	84,002.32	409,614.22	895,101.00	485,486.78	46 %
46000 Revenues & Interest						
46000	Revenues & Interest	16.07	296.17	0.00	-296.17	** %
46150	Miscellaneous Income	1,260.15	6,600.29	0.00	-6,600.29	** %
46151	Refund/Adjustments	0.00	59.55	0.00	-59.55	** %
46152	Recycling	0.00	39.50	0.00	-39.50	** %
46155	Will Serve Processing Fees	0.00	2,500.00	0.00	-2,500.00	** %
	Account Group Total:	1,276.22	9,495.51	0.00	-9,495.51	** %
	Fund Total:	85,278.54	419,109.73	895,101.00	475,991.27	47 %
60 SOLID WASTE DEPARTMENT						
46000 Revenues & Interest						
46000	Revenues & Interest	7.66	54.29	0.00	-54.29	** %
46005	Franchise Fees	3,348.69	13,532.57	32,323.00	18,790.43	42 %
46150	Miscellaneous Income	57.30	161.63	0.00	-161.63	** %
	Account Group Total:	3,413.65	13,748.49	32,323.00	18,574.51	43 %
	Fund Total:	3,413.65	13,748.49	32,323.00	18,574.51	43 %
	Grand Total:	233,272.33	956,477.27	2,767,593.00	1,811,115.73	35 %

Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 FIRE PROTECTION DEPARTMENT	41,627.22	65,410.41	449,097.00	383,686.59	15 %
30 STREET LIGHTING DEPARTMENT	7,135.24	25,502.20	124,439.00	98,936.80	20 %
40 WASTEWATER DEPARTMENT	95,817.68	432,706.44	1,266,633.00	833,926.56	34 %
50 WATER DEPARTMENT	85,278.54	419,109.73	895,101.00	475,991.27	47 %
60 SOLID WASTE DEPARTMENT	3,413.65	13,748.49	32,323.00	18,574.51	43 %
Grand Total:	233,272.33	956,477.27	2,767,593.00	1,811,115.73	35 %

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
62000	Fire						
62000	Fire						
105	Salaries and Wages	9,385.57	38,072.26	150,000.00	150,000.00	111,927.74	25 %
111	BOD Stipend	88.00	264.00	1,380.00	1,380.00	1,116.00	19 %
115	Payroll Expenses	356.20	1,371.02	1,800.00	1,800.00	428.98	76 %
120	Workers' Compensation	0.00	10,435.74	7,260.00	7,260.00	-3,175.74	144 %
121	Physicals	0.00	0.00	2,000.00	2,000.00	2,000.00	%
125	Volunteer firefighter stipends	2,285.10	17,860.30	45,000.00	45,000.00	27,139.70	40 %
126	Strike Team Pay - VFF	80,342.16	104,328.30	0.00	0.00	-104,328.30	%
135	Payroll Tax - FICA	4,759.52	6,657.01	2,800.00	2,800.00	-3,857.01	238 %
140	Payroll Tax - Medicare	133.23	880.32	2,800.00	2,800.00	1,919.68	31 %
155	Payroll Tax - SUI	864.07	984.68	3,918.00	3,918.00	2,933.32	25 %
205	Insurance - Health	360.35	1,442.33	13,884.00	13,884.00	12,441.67	10 %
210	Insurance - Dental	0.00	0.00	686.00	686.00	686.00	%
215	Insurance - Vision	0.00	0.00	250.00	250.00	250.00	%
225	Retirement - PERS expense	0.00	1,263.45	6,940.00	6,940.00	5,676.55	18 %
305	Operations and maintenance	1,038.34	1,342.55	6,000.00	6,000.00	4,657.45	22 %
310	Phone and fax expense	40.16	140.51	475.00	475.00	334.49	30 %
315	Postage, shipping and freight	185.63	324.79	300.00	300.00	-24.79	108 %
320	Printing and reproduction	0.00	0.00	600.00	600.00	600.00	%
325	Professional svcs - Accounting	1,610.00	3,343.05	5,800.00	5,800.00	2,456.95	58 %
326	Professional svcs - Engineering	0.00	0.00	4,000.00	4,000.00	4,000.00	%
327	Professional svcs - Legal (General)	0.00	2,414.53	8,000.00	8,000.00	5,585.47	30 %
328	Insurance - prop and liability	651.00	22,508.41	13,000.00	13,000.00	-9,508.41	173 %
334	Maintenance Agreements	1,291.68	3,522.68	4,979.00	4,979.00	1,456.32	71 %
335	Meals - Reimbursement	0.00	100.00	600.00	600.00	500.00	17 %
340	Meetings and conferences	0.00	0.00	1,000.00	1,000.00	1,000.00	%
345	Mileage expense reimbursement	1.73	5.63	500.00	500.00	494.37	1 %
350	Repairs and maint - computers	133.50	605.20	4,500.00	4,500.00	3,894.80	13 %
351	Repairs and maint - equip	0.00	796.41	10,000.00	10,000.00	9,203.59	8 %
352	Repairs and maint - structures	0.00	37.95	5,000.00	5,000.00	4,962.05	1 %
354	Repairs and maint - vehicles	0.00	5,039.09	10,000.00	10,000.00	4,960.91	50 %
370	Dispatch services (Fire)	0.00	8,999.06	10,000.00	10,000.00	1,000.94	90 %
375	Internet expenses	94.48	377.92	1,134.00	1,134.00	756.08	33 %
376	Webpage- Upgrade/Maint	46.00	184.00	552.00	552.00	368.00	33 %
380	Utilities - alarm service	0.00	0.00	120.00	120.00	120.00	%
381	Utilities - electric	0.00	140.20	1,600.00	1,600.00	1,459.80	9 %
382	Utilities - propane	0.00	0.00	500.00	500.00	500.00	%
385	Dues and subscriptions	700.80	3,430.80	6,272.00	6,272.00	2,841.20	55 %
386	Education and training	0.00	44.00	4,000.00	4,000.00	3,956.00	1 %
393	Advertising and public notices	0.00	0.00	500.00	500.00	500.00	%
394	LAFCO Allocations	0.00	1,483.11	2,250.00	2,250.00	766.89	66 %
395	Community Outreach	0.00	0.00	1,500.00	1,500.00	1,500.00	%
405	Software	0.00	0.00	3,000.00	3,000.00	3,000.00	%
410	Office Supplies	0.00	68.20	2,000.00	2,000.00	1,931.80	3 %
450	EMS supplies	0.00	27.67	10,000.00	10,000.00	9,972.33	%
455	Fire Safety Gear & Equipment	0.00	617.91	3,500.00	3,500.00	2,882.09	18 %
456	VFF Assistance Grant	0.00	0.00	40,000.00	40,000.00	40,000.00	%
460	Fire equipment	8,681.09	23,268.27	0.00	0.00	-23,268.27	%
465	Cell phones, radios and pagers	54.30	217.20	1,171.00	1,171.00	953.80	19 %
470	Communication equipment	0.00	431.70	5,000.00	5,000.00	4,568.30	9 %

11/12/20
15:54:29

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 10 / 20

Page: 2 of 9
Report ID: B100

20 FIRE PROTECTION DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
475	Computer supplies and upgrades	0.00	0.00	8,000.00	8,000.00	8,000.00	%
485	Fuel expense	464.22	1,262.52	6,000.00	6,000.00	4,737.48	21 %
490	Small tools and equipment	493.48	1,878.50	2,500.00	2,500.00	621.50	75 %
495	Uniform expense	15.00	1,882.83	3,000.00	3,000.00	1,117.17	63 %
503	Weed Abatement Costs	0.00	0.00	9,000.00	9,000.00	9,000.00	%
505	Fire Training Grounds	0.00	0.00	2,500.00	2,500.00	2,500.00	%
510	Fire station addition	0.00	474.36	5,000.00	5,000.00	4,525.64	9 %
710	County hazmat dues	0.00	0.00	4,000.00	4,000.00	4,000.00	%
715	Licenses, permits and fees	0.00	579.58	1,000.00	1,000.00	420.42	58 %
960	Property tax expense	0.00	0.00	220.00	220.00	220.00	%
	Account Total:	114,075.61	269,108.04	447,791.00	447,791.00	178,682.96	60 %
	Account Group Total:	114,075.61	269,108.04	447,791.00	447,791.00	178,682.96	60 %
	Fund Total:	114,075.61	269,108.04	447,791.00	447,791.00	178,682.96	60 %

30 STREET LIGHTING DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
63000	Lighting						
63000	Lighting						
105	Salaries and Wages	813.44	3,332.56	12,849.00	12,849.00	9,516.44	26 %
111	BOD Stipend	8.00	24.00	120.00	120.00	96.00	20 %
115	Payroll Expenses	12.40	44.33	180.00	180.00	135.67	25 %
120	Workers' Compensation	0.00	364.64	100.00	100.00	-264.64	365 %
135	Payroll Tax - FICA	3.89	9.49	163.00	163.00	153.51	6 %
140	Payroll Tax - Medicare	11.66	47.89	163.00	163.00	115.11	29 %
155	Payroll Tax - SUI	3.54	5.58	91.00	91.00	85.42	6 %
205	Insurance - Health	88.15	372.60	1,638.00	1,638.00	1,265.40	23 %
210	Insurance - Dental	0.00	0.00	65.00	65.00	65.00	%
215	Insurance - Vision	0.00	0.00	24.00	24.00	24.00	%
225	Retirement - PERS expense	0.00	783.15	1,108.00	1,108.00	324.85	71 %
305	Operations and maintenance	9.56	163.26	2,000.00	2,000.00	1,836.74	8 %
315	Postage, shipping and freight	1.61	5.78	0.00	0.00	-5.78	%
320	Printing and reproduction	0.00	0.00	200.00	200.00	200.00	%
325	Professional svcs - Accounting	140.00	290.70	508.00	508.00	217.30	57 %
326	Professional svcs - Engineering	0.00	0.00	5,000.00	5,000.00	5,000.00	%
327	Professional svcs - Legal (General)	0.00	309.16	1,700.00	1,700.00	1,390.84	18 %
328	Insurance - prop and liability	39.88	889.94	500.00	500.00	-389.94	178 %
330	Contract labor	0.00	0.00	23,000.00	23,000.00	23,000.00	%
331	Professional Services - Legal (SLOCEA)	0.00	0.00	200.00	200.00	200.00	%
334	Maintenance Agreements	17.80	227.98	320.00	320.00	92.02	71 %
340	Meetings and conferences	0.00	0.00	350.00	350.00	350.00	%
345	Mileage expense reimbursement	4.48	33.82	150.00	150.00	116.18	23 %
348	Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	%
350	Repairs and maint - computers	0.00	0.00	250.00	250.00	250.00	%
351	Repairs and maint - equip	0.00	0.00	2,000.00	2,000.00	2,000.00	%
352	Repairs and maint - structures	0.00	3.30	0.00	0.00	-3.30	%
353	Repairs & Maint- Infrastructure	174.51	421.74	10,000.00	10,000.00	9,578.26	4 %
354	Repairs and maint - vehicles	0.00	58.62	0.00	0.00	-58.62	%
376	Webpage- Upgrade/Maint	4.00	16.00	48.00	48.00	32.00	33 %
381	Utilities - electric	0.00	3,543.79	0.00	0.00	-3,543.79	%
382	Utilities - propane	0.00	0.00	100.00	100.00	100.00	%
384	Utilities - Water/Sewer	0.00	3,313.11	0.00	0.00	-3,313.11	%
385	Dues and subscriptions	31.20	31.20	132.00	132.00	100.80	24 %
386	Education and training	0.00	0.00	1,000.00	1,000.00	1,000.00	%
393	Advertising and public notices	0.00	0.00	1,000.00	1,000.00	1,000.00	%
394	LAFCO Allocations	0.00	247.19	375.00	375.00	127.81	66 %
410	Office Supplies	0.00	16.12	125.00	125.00	108.88	13 %
465	Cell phones, radios and pagers	5.00	21.28	143.00	143.00	121.72	15 %
475	Computer supplies and upgrades	0.00	0.00	50.00	50.00	50.00	%
485	Fuel expense	0.00	0.00	100.00	100.00	100.00	%
490	Small tools and equipment	0.00	536.20	1,000.00	1,000.00	463.80	54 %
495	Uniform expense	3.00	16.44	200.00	200.00	183.56	8 %
500	Capital Outlay	0.00	2,239.50	0.00	2,239.50	0.00	100 %
581	WWTP Expansion	591.69	591.69	0.00	0.00	-591.69	%
715	Licenses, permits and fees	0.00	0.00	50.00	50.00	50.00	%
	Account Total:	1,963.81	17,961.06	67,502.00	69,741.50	51,780.44	26 %
	Account Group Total:	1,963.81	17,961.06	67,502.00	69,741.50	51,780.44	26 %

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 10 / 20

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30 STREET LIGHTING DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	1,963.81	17,961.06	67,502.00	69,741.50	51,780.44	26 %

40 WASTEWATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
64000	Sanitary						
64000	Sanitary						
105	Salaries and Wages	14,405.75	58,856.43	214,800.00	214,800.00	155,943.57	27 %
109	Stand-by Hours	479.75	2,713.00	7,500.00	7,500.00	4,787.00	36 %
111	BOD Stipend	144.00	432.00	2,100.00	2,100.00	1,668.00	21 %
115	Payroll Expenses	217.04	775.97	3,420.00	3,420.00	2,644.03	23 %
120	Workers' Compensation	0.00	7,874.01	8,000.00	8,000.00	125.99	98 %
135	Payroll Tax - FICA	71.73	173.88	3,052.00	3,052.00	2,878.12	6 %
140	Payroll Tax - Medicare	214.54	887.16	3,052.00	3,052.00	2,164.84	29 %
155	Payroll Tax - SUI	65.29	102.45	2,140.00	2,140.00	2,037.55	5 %
160	Payroll Tax - ETT	0.00	0.00	4,056.00	4,056.00	4,056.00	%
205	Insurance - Health	1,665.44	7,137.04	32,844.00	32,844.00	25,706.96	22 %
206	Insurance - CalPers Health Retiree	114.86	459.45	0.00	0.00	-459.45	%
210	Insurance - Dental	0.00	0.00	1,526.00	1,526.00	1,526.00	%
215	Insurance - Vision	0.00	0.00	557.00	557.00	557.00	%
225	Retirement - PERS expense	0.00	7,815.90	15,833.00	15,833.00	8,017.10	49 %
305	Operations and maintenance	250.05	842.87	8,000.00	8,000.00	7,157.13	11 %
310	Phone and fax expense	86.75	331.08	1,138.00	1,138.00	806.92	29 %
315	Postage, shipping and freight	295.49	1,019.55	4,000.00	4,000.00	2,980.45	25 %
320	Printing and reproduction	0.00	14.59	1,000.00	1,000.00	985.41	1 %
325	Professional svcs - Accounting	2,450.00	5,087.25	8,897.00	8,897.00	3,809.75	57 %
326	Professional svcs - Engineering	0.00	11,145.00	12,000.00	12,000.00	855.00	93 %
327	Professional svcs - Legal (General)	0.00	4,534.15	29,750.00	29,750.00	25,215.85	15 %
328	Insurance - prop and liability	39.87	11,863.18	12,000.00	12,000.00	136.82	99 %
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	%
330	Contract labor	0.00	0.00	5,000.00	5,000.00	5,000.00	%
331	Professional Services - Legal (SLOCEA)	0.00	0.00	4,800.00	4,800.00	4,800.00	%
334	Maintenance Agreements	1,402.36	5,014.50	13,161.00	13,161.00	8,146.50	38 %
335	Meals - Reimbursement	0.00	0.00	100.00	100.00	100.00	%
340	Meetings and conferences	0.00	0.00	5,000.00	5,000.00	5,000.00	%
345	Mileage expense reimbursement	62.55	360.50	1,000.00	1,000.00	639.50	36 %
348	Safety Equipment and Supplies	11.25	483.01	1,000.00	1,000.00	516.99	48 %
349	Repairs & Maintenance Mission Gardens	0.00	0.00	10,000.00	10,000.00	10,000.00	%
350	Repairs and maint - computers	0.00	66.75	1,500.00	1,500.00	1,433.25	4 %
351	Repairs and maint - equip	0.00	84.03	10,000.00	10,000.00	9,915.97	1 %
352	Repairs and maint - structures	0.00	57.75	1,500.00	1,500.00	1,442.25	4 %
353	Repairs & Maint- Infrastructure	0.00	0.00	5,000.00	5,000.00	5,000.00	%
354	Repairs and maint - vehicles	338.82	927.89	2,000.00	2,000.00	1,072.11	46 %
355	Testing & Supplies (WWTP)	0.00	437.00	12,000.00	12,000.00	11,563.00	4 %
375	Internet expenses	110.23	845.83	1,863.00	1,863.00	1,017.17	45 %
376	Webpage- Upgrade/Maint	70.00	280.00	840.00	840.00	560.00	33 %
379	Utilities Electric Mission Gardens	0.00	178.13	5,000.00	5,000.00	4,821.87	4 %
380	Utilities - alarm service	0.00	217.75	620.00	620.00	402.25	35 %
381	Utilities - electric	0.00	21,556.07	50,000.00	50,000.00	28,443.93	43 %
382	Utilities - propane	0.00	0.00	1,000.00	1,000.00	1,000.00	%
383	Utilities - trash	51.99	207.96	700.00	700.00	492.04	30 %
384	Utilities - Water/Sewer	0.00	152.24	0.00	0.00	-152.24	%
385	Dues and subscriptions	684.00	684.00	4,000.00	4,000.00	3,316.00	17 %
386	Education and training	0.00	-895.00	5,000.00	5,000.00	5,895.00	-18 %
393	Advertising and public notices	0.00	100.00	1,000.00	1,000.00	900.00	10 %
394	LAFCO Allocations	0.00	1,483.11	2,250.00	2,250.00	766.89	66 %

40 WASTEWATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
395	Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	%
396	Utilities SoCalGas	0.00	0.00	4,000.00	4,000.00	4,000.00	%
410	Office Supplies	0.00	195.47	1,125.00	1,125.00	929.53	17 %
459	Scada - Maintenance Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	%
465	Cell phones, radios and pagers	105.76	454.04	1,530.00	1,530.00	1,075.96	30 %
475	Computer supplies and upgrades	0.00	0.00	2,450.00	2,450.00	2,450.00	%
485	Fuel expense	134.47	2,616.07	5,000.00	5,000.00	2,383.93	52 %
490	Small tools and equipment	0.00	0.00	6,000.00	6,000.00	6,000.00	%
495	Uniform expense	146.68	547.53	1,800.00	1,800.00	1,252.47	30 %
500	Capital Outlay	0.00	2,239.50	0.00	2,239.50	0.00	100 %
560	Sewer Line Repairs	0.00	0.00	10,000.00	10,000.00	10,000.00	%
570	Repairs, Maint. and Video Sewer Lines	0.00	0.00	1,000.00	1,000.00	1,000.00	%
581	WWTP Expansion	591.68	2,593.08	0.00	0.00	-2,593.08	%
582	WWTP Plant Maintenance	3,858.55	10,458.17	50,000.00	50,000.00	39,541.83	21 %
585	Sludge Removal Project	0.00	2,419.40	10,000.00	10,000.00	7,580.60	24 %
587	WWTF Final Design/ Construction	0.00	25,391.25	250,000.00	250,000.00	224,608.75	10 %
705	Waste Discharge Fees/Permits	0.00	0.00	25,000.00	25,000.00	25,000.00	%
715	Licenses, permits and fees	277.23	751.81	1,500.00	1,500.00	748.19	50 %
960	Property tax expense	0.00	0.00	150.00	150.00	150.00	%
970	WWTF Long Term maintenance	0.00	0.00	100,000.00	100,000.00	100,000.00	%
	Account Total:	28,346.13	201,972.80	991,854.00	994,093.50	792,120.70	20 %
	Account Group Total:	28,346.13	201,972.80	991,854.00	994,093.50	792,120.70	20 %
	Fund Total:	28,346.13	201,972.80	991,854.00	994,093.50	792,120.70	20 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
65000	Water						
65000	Water						
105	Salaries and Wages	16,664.93	67,758.29	234,901.00	234,901.00	167,142.71	29 %
109	Stand-by Hours	479.75	2,713.00	7,500.00	7,500.00	4,787.00	36 %
111	BOD Stipend	152.00	456.00	2,280.00	2,280.00	1,824.00	20 %
115	Payroll Expenses	235.64	842.47	3,420.00	3,420.00	2,577.53	25 %
120	Workers' Compensation	0.00	8,992.09	6,050.00	6,050.00	-2,942.09	149 %
135	Payroll Tax - FICA	82.49	198.71	3,403.00	3,403.00	3,204.29	6 %
140	Payroll Tax - Medicare	247.11	1,016.30	3,403.00	3,403.00	2,386.70	30 %
155	Payroll Tax - SUI	75.05	117.30	2,166.00	2,166.00	2,048.70	5 %
160	Payroll Tax - ETT	0.00	0.00	3,967.00	3,967.00	3,967.00	%
205	Insurance - Health	2,349.58	9,879.34	34,896.00	34,896.00	25,016.66	28 %
206	Insurance - CalPers Health Retiree	114.86	459.47	0.00	0.00	-459.47	%
210	Insurance - Dental	0.00	0.00	1,618.00	1,618.00	1,618.00	%
215	Insurance - Vision	0.00	0.00	590.00	590.00	590.00	%
225	Retirement - PERS expense	0.00	7,951.35	20,913.00	20,913.00	12,961.65	38 %
305	Operations and maintenance	264.39	745.23	8,000.00	8,000.00	7,254.77	9 %
310	Phone and fax expense	86.75	331.05	1,138.00	1,138.00	806.95	29 %
315	Postage, shipping and freight	297.92	1,028.43	4,000.00	4,000.00	2,971.57	26 %
320	Printing and reproduction	0.00	0.00	1,000.00	1,000.00	1,000.00	%
324	Professional Svcs- GSA-GSP	0.00	0.00	20,000.00	20,000.00	20,000.00	%
325	Professional svcs - Accounting	2,660.00	5,523.30	9,660.00	9,660.00	4,136.70	57 %
326	Professional svcs - Engineering	3,800.00	21,512.50	20,000.00	20,000.00	-1,512.50	108 %
327	Professional svcs - Legal (General)	0.00	6,089.56	32,300.00	32,300.00	26,210.44	19 %
328	Insurance - prop and liability	39.87	18,931.45	20,000.00	20,000.00	1,068.55	95 %
329	New Hire Screening	0.00	0.00	100.00	100.00	100.00	%
330	Contract labor	0.00	0.00	5,000.00	5,000.00	5,000.00	%
331	Professional Services - Legal (SLOCEA)	0.00	0.00	4,800.00	4,800.00	4,800.00	%
332	Professional Services - Legal	0.00	12,229.60	100,000.00	100,000.00	87,770.40	12 %
334	Maintenance Agreements	1,429.06	5,910.50	13,671.00	13,671.00	7,760.50	43 %
335	Meals - Reimbursement	0.00	0.00	200.00	200.00	200.00	%
340	Meetings and conferences	0.00	0.00	5,000.00	5,000.00	5,000.00	%
345	Mileage expense reimbursement	65.78	424.10	1,000.00	1,000.00	575.90	42 %
348	Safety Equipment and Supplies	11.25	483.01	1,000.00	1,000.00	516.99	48 %
350	Repairs and maint - computers	0.00	66.75	1,500.00	1,500.00	1,433.25	4 %
351	Repairs and maint - equip	0.00	2,543.39	4,000.00	4,000.00	1,456.61	64 %
352	Repairs and maint - structures	0.00	62.70	2,000.00	2,000.00	1,937.30	3 %
353	Repairs & Maint- Infrastructure	0.00	3,823.73	50,000.00	50,000.00	46,176.27	8 %
354	Repairs and maint - vehicles	338.81	927.87	2,000.00	2,000.00	1,072.13	46 %
356	Testing & Supplies - Well #3 (Water)	45.00	256.00	3,500.00	3,500.00	3,244.00	7 %
357	Testing & Supplies - Well #4 (Water)	45.00	156.00	3,500.00	3,500.00	3,344.00	4 %
358	Testing & Supplies- SLT Well (Water)	268.00	1,172.00	6,000.00	6,000.00	4,828.00	20 %
359	Testing & Supplies-Other	2,748.00	3,073.00	6,000.00	6,000.00	2,927.00	51 %
362	Cross-Connection Control Svcs.	155.70	259.40	1,000.00	1,000.00	740.60	26 %
375	Internet expenses	110.23	440.92	1,863.00	1,863.00	1,422.08	24 %
376	Webpage- Upgrade/Maint	76.00	304.00	912.00	912.00	608.00	33 %
380	Utilities - alarm service	0.00	217.75	620.00	620.00	402.25	35 %
381	Utilities - electric	0.00	14,542.72	50,000.00	50,000.00	35,457.28	29 %
382	Utilities - propane	0.00	0.00	1,000.00	1,000.00	1,000.00	%
383	Utilities - trash	51.99	207.96	700.00	700.00	492.04	30 %
385	Dues and subscriptions	712.80	712.80	4,000.00	4,000.00	3,287.20	18 %

50 WATER DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
386	Education and training	0.00	0.00	5,000.00	5,000.00	5,000.00	%
393	Advertising and public notices	0.00	100.00	2,000.00	2,000.00	1,900.00	5 %
394	LAFCO Allocations	0.00	1,483.11	2,250.00	2,250.00	766.89	66 %
395	Community Outreach	0.00	0.00	1,200.00	1,200.00	1,200.00	%
396	Utilities SoCalGas	0.00	0.00	4,000.00	4,000.00	4,000.00	%
410	Office Supplies	0.00	204.37	1,125.00	1,125.00	920.63	18 %
459	Scada - Maintenance Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	%
465	Cell phones, radios and pagers	115.84	494.36	1,573.00	1,573.00	1,078.64	31 %
475	Computer supplies and upgrades	0.00	115.15	2,450.00	2,450.00	2,334.85	5 %
481	Chemicals- Well #3	0.00	0.00	4,000.00	4,000.00	4,000.00	%
482	Chemicals-Well #4	1,066.23	1,066.23	4,000.00	4,000.00	2,933.77	27 %
483	Chemicals-SLT Well	1,501.51	1,501.51	2,000.00	2,000.00	498.49	75 %
485	Fuel expense	134.46	491.37	4,000.00	4,000.00	3,508.63	12 %
490	Small tools and equipment	0.00	573.26	6,000.00	6,000.00	5,426.74	10 %
495	Uniform expense	146.68	547.53	1,800.00	1,800.00	1,252.47	30 %
500	Capital Outlay	0.00	2,239.50	0.00	2,239.50	0.00	100 %
520	Water Main Valves Replacement	0.00	1,210.86	10,000.00	10,000.00	8,789.14	12 %
525	Water meter replacement	4,458.66	9,811.53	20,000.00	20,000.00	10,188.47	49 %
526	Development Meters	0.00	585.23	15,000.00	15,000.00	14,414.77	4 %
535	Water Lines Repairs	0.00	0.00	20,000.00	20,000.00	20,000.00	%
581	WWTP Expansion	591.68	591.68	0.00	0.00	-591.68	%
582	WWTP Plant Maintenance	125.29	2,126.06	0.00	0.00	-2,126.06	%
605	USDA Loan Payment	0.00	0.00	20,000.00	20,000.00	20,000.00	%
715	Licenses, permits and fees	0.00	464.59	6,500.00	6,500.00	6,035.41	7 %
930	Interest Fees	0.00	2,282.89	50,000.00	50,000.00	47,717.11	5 %
940	Bank service charges	5.40	16.48	0.00	0.00	-16.48	%
	Account Total:	41,753.71	228,265.75	894,469.00	896,708.50	668,442.75	25 %
	Account Group Total:	41,753.71	228,265.75	894,469.00	896,708.50	668,442.75	25 %
	Fund Total:	41,753.71	228,265.75	894,469.00	896,708.50	668,442.75	25 %

60 SOLID WASTE DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed	
66000	SOLID WASTE							
66000	SOLID WASTE							
105	Salaries and Wages	818.89	3,355.19	12,849.00	12,849.00	9,493.81	26 %	
111	BOD Stipend	7.99	23.99	120.00	120.00	96.01	20 %	
115	Payroll Expenses	12.40	44.33	180.00	180.00	135.67	25 %	
120	Workers' Compensation	0.00	364.64	100.00	100.00	-264.64	365 %	
135	Payroll Tax - FICA	3.95	9.60	163.00	163.00	153.40	6 %	
140	Payroll Tax - Medicare	11.78	48.43	163.00	163.00	114.57	30 %	
155	Payroll Tax - SUI	3.59	5.63	91.00	91.00	85.37	6 %	
205	Insurance - Health	92.75	390.57	1,638.00	1,638.00	1,247.43	24 %	
206	Insurance - CalPers Health Retiree	0.00	0.02	0.00	0.00	-0.02	%	
210	Insurance - Dental	0.00	0.00	65.00	65.00	65.00	%	
215	Insurance - Vision	0.00	0.00	24.00	24.00	24.00	%	
225	Retirement - PERS expense	0.00	783.15	1,108.00	1,108.00	324.85	71 %	
305	Operations and maintenance	9.56	163.26	2,000.00	2,000.00	1,836.74	8 %	
315	Postage, shipping and freight	1.61	5.78	500.00	500.00	494.22	1 %	
320	Printing and reproduction	0.00	0.00	500.00	500.00	500.00	%	
325	Professional svcs - Accounting	140.00	290.70	508.00	508.00	217.30	57 %	
327	Professional svcs - Legal (General)	0.00	309.16	1,700.00	1,700.00	1,390.84	18 %	
328	Insurance - prop and liability	39.87	672.75	500.00	500.00	-172.75	135 %	
331	Professional Services - Legal (SLOCEA)	0.00	0.00	200.00	200.00	200.00	%	
334	Maintenance Agreements	17.80	227.98	320.00	320.00	92.02	71 %	
340	Meetings and conferences	0.00	0.00	200.00	200.00	200.00	%	
345	Mileage expense reimbursement	4.68	34.62	100.00	100.00	65.38	35 %	
348	Safety Equipment and Supplies	0.00	0.00	500.00	500.00	500.00	%	
352	Repairs and maint - structures	0.00	3.30	0.00	0.00	-3.30	%	
354	Repairs and maint - vehicles	0.00	58.62	0.00	0.00	-58.62	%	
376	Webpage- Upgrade/Maint	4.00	16.00	48.00	48.00	32.00	33 %	
384	Utilities - Water/Sewer	0.00	0.00	2,000.00	2,000.00	2,000.00	%	
385	Dues and subscriptions	31.20	31.20	132.00	132.00	100.80	24 %	
386	Education and training	0.00	0.00	500.00	500.00	500.00	%	
393	Advertising and public notices	0.00	0.00	500.00	500.00	500.00	%	
394	LAFCO Allocations	0.00	247.19	375.00	375.00	127.81	66 %	
395	Community Outreach	0.00	0.00	1,000.00	1,000.00	1,000.00	%	
410	Office Supplies	0.00	16.12	125.00	125.00	108.88	13 %	
465	Cell phones, radios and pagers	5.22	22.20	143.00	143.00	120.80	16 %	
475	Computer supplies and upgrades	0.00	0.00	50.00	50.00	50.00	%	
495	Uniform expense	3.00	16.44	200.00	200.00	183.56	8 %	
500	Capital Outlay	0.00	2,239.50	0.00	2,239.50	0.00	100 %	
581	WWTP Expansion	591.68	591.68	0.00	0.00	-591.68	%	
	Account Total:	1,799.97	9,972.05	28,602.00	30,841.50	20,869.45	32 %	
	Account Group Total:	1,799.97	9,972.05	28,602.00	30,841.50	20,869.45	32 %	
	Fund Total:	1,799.97	9,972.05	28,602.00	30,841.50	20,869.45	32 %	
	Grand Total:	187,939.23	0.00	727,279.70	2,430,218.00	2,439,176.00	1,711,896.30	30 %

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Cash Report
For the Accounting Period: 10/20

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
20 FIRE PROTECTION DEPARTMENT						
10200 Operating Cash - Premier	303,192.89	18,309.26	0.00	88,722.20	25,950.56	206,829.39
10250 Pac Premier - Payroll	1,706.02	88,522.20	10,488.98	97,620.88	1,607.53	1,488.79
10340 Pac Premier Operational Reserve	132,784.43	23,489.09	0.00	0.00	0.00	156,273.52
10350 Pac Premier- Capital Reserve	266,029.82	45.07	0.00	0.00	0.00	266,074.89
Total Fund	703,713.16	130,365.62	10,488.98	186,343.08	27,558.09	630,666.59
30 STREET LIGHTING DEPARTMENT						
10200 Operating Cash - Premier	92,699.00	7,136.81	0.00	12.40	2,070.35	97,753.06
10250 Pac Premier - Payroll	221.65	12.40	1,055.69	740.01	306.13	243.60
10340 Pac Premier Operational Reserve	150,068.45	18.45	0.00	0.00	0.00	150,086.90
10350 Pac Premier- Capital Reserve	170,308.85	28.85	0.00	0.00	0.00	170,337.70
10460 Cantella & Co. Investment Acct.	160,530.99	146.99	0.00	194.45	0.00	160,483.53
Total Fund	573,828.94	7,343.50	1,055.69	946.86	2,376.48	578,904.79
40 WASTEWATER DEPARTMENT						
10200 Operating Cash - Premier	219,298.40	93,548.05	16.17	809.54	30,303.71	281,749.37
10250 Pac Premier - Payroll	7,823.24	217.04	19,463.47	13,752.25	5,281.42	8,470.08
10260 Pac Western Bank --Long Term	100,016.98	2.54	0.00	0.00	0.00	100,019.52
10340 Pac Premier Operational Reserve	180,081.58	22.14	0.00	0.00	0.00	180,103.72
10350 Pac Premier- Capital Reserve	648,509.07	109.87	0.00	0.00	0.00	648,618.94
Total Fund	1,155,729.27	93,899.64	19,479.64	14,561.79	35,585.13	1,218,961.63
50 WATER DEPARTMENT						
10150 Cash in SLO County	76,655.36	0.00	0.00	0.00	0.00	76,655.36
10200 Operating Cash - Premier	132,247.61	91,704.02	0.00	784.74	42,420.28	180,746.61
10250 Pac Premier - Payroll	-3,311.87	235.64	21,228.24	15,702.11	7,026.70	-4,576.80
10340 Pac Premier Operational Reserve	25,085.08	153.08	0.00	0.00	0.00	25,238.16
10350 Pac Premier- Capital Reserve	73,321.04	12.42	0.00	0.00	0.00	73,333.46
10400 HOB - USDA Reserve	66,963.37	0.57	0.00	0.00	0.00	66,963.94
Total Fund	370,960.59	92,105.73	21,228.24	16,486.85	49,446.98	418,360.73
60 SOLID WASTE DEPARTMENT						
10200 Operating Cash - Premier	64,033.43	3,407.40	0.00	12.40	1,903.44	65,524.99
10250 Pac Premier - Payroll	490.67	12.40	1,063.31	745.32	313.84	507.22
10340 Pac Premier Operational Reserve	62,198.28	7.65	0.00	0.00	0.00	62,205.93
10350 Pac Premier- Capital Reserve	50.49	0.01	0.00	0.00	0.00	50.50
Total Fund	126,772.87	3,427.46	1,063.31	757.72	2,217.28	128,288.64
73 CLAIMS CLEARING FUND						
10200 Operating Cash - Premier	82,647.47	0.00	49,332.48	116,750.12	0.00	15,229.83
10250 Pac Premier - Payroll	0.00	0.00	14,535.62	13,585.62	0.00	950.00
Total Fund	82,647.47	0.00	63,868.10	130,335.74	0.00	16,179.83
Totals	3,013,652.30	327,141.95	117,183.96	349,432.04	117,183.96	2,991,362.21

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



San Miguel Community Services District Board of Directors

Staff Report

November 19, 2020

AGENDA ITEM: XI.2

SUBJECT: Review and approve **Resolution No. 2020-41** accepting and approving the Independent Auditor's Report and Financial Statements for FY 2019-20 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. 2020-41** accepting and approving the Independent Auditor's Report and Financial Statements for FY 2019-20 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 FY2019-20 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 (Presented), and FY2020-21 (future) audits, there is no additional cost associated with approving this audit over the contracted amount.

RECOMMENDATION:

The Board should approve Resolution 2020-41 that accepting and approving the FY 2019-20 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 2019-20 Independent Auditor's Report of District Financial Statements
2. Resolution 2020-41

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

**SAN MIGUEL COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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, 2020, 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, 2020, 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 pages 37, and the schedule of pension contributions on pages 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 October 20, 2020, on our consideration of the San Miguel Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Hartzheim LLP

Santa Maria, California
October 20, 2020

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 1,418,542	\$ 1,471,694	\$ 2,890,236
Accounts receivable, net	24,362	161,774	186,136
Capital assets:			
Non Depreciable:			
Land	76,926	301,889	378,815
Construction in progress	4,378	252,430	256,808
Depreciable:			
Buildings, structures, and improvements	643,360	8,167,463	8,810,823
Equipment	1,306,182	697,717	2,003,899
Accumulated depreciation	(1,448,750)	(3,728,799)	(5,177,549)
Total assets	<u>2,025,000</u>	<u>7,324,168</u>	<u>9,349,168</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred pensions	23,365	93,464	116,829
Deferred OPEB	2,774	13,494	16,268
Total deferred outflow or resources	<u>26,139</u>	<u>106,958</u>	<u>133,097</u>
LIABILITIES			
Accounts payable	7,770	32,235	40,005
Accrued liabilities	4,734	21,503	26,237
Accrued interest payable		21,441	21,441
Deposits	1,000	17,286	18,286
Noncurrent liabilities:			
Due within one year	1,559	74,836	76,395
Due in more than one year	77,919	1,551,554	1,629,473
Total liabilities	<u>92,982</u>	<u>1,718,855</u>	<u>1,811,837</u>
DEFERRED INFLOW OF RESOURCES			
Deferred pensions	2,335	9,344	11,679
Deferred OPEB	7,232	28,928	36,160
Total deferred inflow or resources	<u>9,567</u>	<u>38,272</u>	<u>47,839</u>
NET POSITION			
Net investment in capital assets	582,096	4,379,980	4,962,076
Restricted for:			
Fire and emergency services	851,181		851,181
Street lighting	578,219		578,219
Capital expansion		665,021	665,021
Debt service		55,214	55,214
Unrestricted	(62,906)	573,784	510,878
Total net position	<u>\$ 1,948,590</u>	<u>\$ 5,673,999</u>	<u>\$ 7,622,589</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2020

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Public safety	\$ 311,777	\$ 51,707	\$ 12,962
Street lighting	38,717		
Depreciation (unallocated)	82,111		
	<u>432,605</u>	<u>51,707</u>	<u>12,962</u>
Total governmental activities			
Business-type activities:			
Water	910,938	876,126	
Wastewater treatment project	623,061	992,901	
	<u>1,533,999</u>	<u>1,869,027</u>	
Total business-type activities			
Total governmental	<u>\$ 1,966,604</u>	<u>\$ 1,920,734</u>	<u>\$ 12,962</u>

General Revenues:

Taxes:

Property

Investment income

Other general revenues

Total general revenues

Change in net position

Net position - beginning of fiscal year

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
\$ -	\$ (247,108)	\$ -	\$ (247,108)
	(38,717)		(38,717)
	(82,111)		(82,111)
	(367,936)		(367,936)
112,880		78,068	78,068
222,875		592,715	592,715
335,755		670,783	670,783
\$ 335,755	(367,936)	670,783	302,847
	527,124	110,896	638,020
	16,493	2,297	18,790
	24,898	13,689	38,587
	568,515	126,882	695,397
	200,579	797,665	998,244
	1,748,011	4,876,334	6,624,345
	\$ 1,948,590	\$ 5,673,999	\$ 7,622,589

SAN MIGUEL COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2020

	<u>Fire Fund</u>	<u>Street Lighting Fund</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 846,086	\$ 572,456	\$ 1,418,542
Accounts receivable	17,715	5,809	23,524
Interest receivable	155	683	838
Total assets	<u>\$ 863,956</u>	<u>\$ 578,948</u>	<u>\$ 1,442,904</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,586	\$ 184	\$ 7,770
Accrued liabilities	4,189	545	4,734
Deposits	1,000		1,000
Total liabilities	<u>12,775</u>	<u>729</u>	<u>13,504</u>
Fund Balances:			
Restricted:			
Fire and emergency services	851,181		851,181
Street lighting		578,219	578,219
Total fund balances	<u>851,181</u>	<u>578,219</u>	<u>1,429,400</u>
Total liabilities and fund balances	<u>\$ 863,956</u>	<u>\$ 578,948</u>	<u>\$ 1,442,904</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2020

Total fund balances - governmental funds \$ 1,429,400

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 \$ 2,030,846

Accumulated depreciation (1,448,750)

Net 582,096

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 \$ 6,485

Other post employment benefits obligation 31,969

Net pension liability 41,024

Total (79,478)

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 \$ (2,335)

Deferred inflows of resources relating to OPEB (7,232)

Deferred outflows of resources relating to pensions 23,365

Deferred outflows of resources relating to OPEB 2,774

16,572

Total net position - governmental activities

\$ 1,948,590

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2020

	Fire Fund	Street Lighting Fund	Totals
Revenues:			
Property taxes	\$ 406,221	\$ 120,903	\$ 527,124
Service charges and fees	20,089		20,089
Public facilities fees and assessments	31,618		31,618
Mutual aid	12,962		12,962
Investment income	531	15,962	16,493
Miscellaneous income	24,679	219	24,898
	<u>496,100</u>	<u>137,084</u>	<u>633,184</u>
Total revenues			
	<u>496,100</u>	<u>137,084</u>	<u>633,184</u>
Expenditures:			
Salaries and wages	139,030	11,590	150,620
Payroll taxes and benefits	14,797	2,715	17,512
Workers compensation	6,911	1	6,912
Maintenance and repairs	43,436	5,325	48,761
Miscellaneous	18,172	511	18,683
Office supplies and expense	2,311	127	2,438
Supplies	34,222		34,222
Professional services	20,683	2,328	23,011
Dues, permits, and fees	7,411	243	7,654
Communications	15,500	388	15,888
Employee travel and training	2,335	12	2,347
Utilities	2,060	14,436	16,496
	<u>306,868</u>	<u>37,676</u>	<u>344,544</u>
Total expenditures			
	<u>306,868</u>	<u>37,676</u>	<u>344,544</u>
Excess of revenues over (under) expenditures	189,232	99,408	288,640
Fund balances - July 1	<u>661,949</u>	<u>478,811</u>	<u>1,140,760</u>
Fund balances - June 30	<u>\$ 851,181</u>	<u>\$ 578,219</u>	<u>\$ 1,429,400</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

Total net change in fund balances - governmental funds	\$ 288,640
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 \$0 is less than depreciation expense \$(82,111) in the period.	(82,111)
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 used exceeded the amounts earned by \$5,600.	1,653
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:	(7,786)
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>183</u>
Changes in net position - governmental activities	<u>\$ 200,579</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2020

	Wastewater Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 1,154,796	\$ 316,898	\$ 1,471,694
Accounts receivable, net	81,161	79,860	161,021
Interest receivable	377	376	753
Due from other funds	44,669		44,669
Total current assets	<u>1,281,003</u>	<u>397,134</u>	<u>1,678,137</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	<u>1,621,258</u>	<u>4,069,442</u>	<u>5,690,700</u>
Total noncurrent assets	<u>1,621,258</u>	<u>4,069,442</u>	<u>5,690,700</u>
Total assets	<u>2,902,261</u>	<u>4,466,576</u>	<u>7,368,837</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	46,732	46,732	93,464
Deferred OPEB	<u>6,747</u>	<u>6,747</u>	<u>13,494</u>
Total deferred outflows of resources	<u>53,479</u>	<u>53,479</u>	<u>106,958</u>
LIABILITIES			
Current liabilities:			
Accounts payable	5,578	26,657	32,235
Accrued liabilities	9,536	11,967	21,503
Accrued interest payable		21,441	21,441
Deposits payable	8,192	9,094	17,286
Due to other funds		44,669	44,669
Compensated absences - current portion	6,475	6,475	12,950
Note payable - current portion		42,612	42,612
Bond payable - current portion		<u>19,274</u>	<u>19,274</u>
Total current liabilities	<u>29,781</u>	<u>182,189</u>	<u>211,970</u>
Noncurrent liabilities:			
Compensated absences	5,420	5,324	10,744
Note payable		183,592	183,592
OPEB payable	63,940	63,940	127,880
Bond payable		1,065,242	1,065,242
Net pension liability	<u>82,048</u>	<u>82,048</u>	<u>164,096</u>
Total noncurrent liabilities	<u>151,408</u>	<u>1,400,146</u>	<u>1,551,554</u>
Total liabilities	<u>181,189</u>	<u>1,582,335</u>	<u>1,763,524</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	4,672	4,672	9,344
Deferred OPEB	<u>14,464</u>	<u>14,464</u>	<u>28,928</u>
Total deferred inflows of resources	<u>19,136</u>	<u>19,136</u>	<u>38,272</u>
NET POSITION			
Net investment in capital assets	1,621,258	2,758,722	4,379,980
Restricted for debt service		55,214	55,214
Restricted for capital expansion	109,440	555,581	665,021
Unrestricted (deficit)	<u>1,024,717</u>	<u>(450,933)</u>	<u>573,784</u>
Total net position	<u>\$ 2,755,415</u>	<u>\$ 2,918,584</u>	<u>\$ 5,673,999</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, 2020

	Wastewater Fund	Water Fund	Totals
Operating Revenues:			
Utility	\$ 992,901	\$ 876,126	\$ 1,869,027
Total operating revenues	<u>992,901</u>	<u>876,126</u>	<u>1,869,027</u>
Operating Expenses:			
Salaries and wages	203,473	212,622	416,095
Payroll taxes and benefits	65,568	72,235	137,803
Contract labor	325	325	650
Workers compensation	7,395	5,762	13,157
Maintenance and repairs	61,799	113,577	175,376
Miscellaneous	11,598	17,548	29,146
Office supplies and expense	5,782	6,351	12,133
Supplies	25,182	42,212	67,394
Professional services	72,314	147,587	219,901
Dues, permits and fees	27,489	6,525	34,014
Communications	6,902	5,306	12,208
Employee travel and training	2,935	1,432	4,367
Utilities	56,346	39,001	95,347
Bank fees	18	73	91
Depreciation	75,935	185,554	261,489
Total operating expenses	<u>623,061</u>	<u>856,110</u>	<u>1,479,171</u>
Operating profit (loss)	<u>369,840</u>	<u>20,016</u>	<u>389,856</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	61,916	48,980	110,896
Investment income	546	1,751	2,297
Other non-operating revenue	9,663	4,026	13,689
Interest expense		(54,828)	(54,828)
Total non-operating revenues (expenses)	<u>72,125</u>	<u>(71)</u>	<u>72,054</u>
Capital Contributions:			
Intergovernmental revenues	160,300	38,312	198,612
Connection fees	62,575	74,568	137,143
Total capital contributions	<u>222,875</u>	<u>112,880</u>	<u>335,755</u>
Change in net position	664,840	132,825	797,665
Net position - July 1	<u>2,090,575</u>	<u>2,785,759</u>	<u>4,876,334</u>
Net position - June 30	<u>\$ 2,755,415</u>	<u>\$ 2,918,584</u>	<u>\$ 5,673,999</u>

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2020

	Wastewater Fund	Water Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 990,512	\$ 864,430	\$ 1,854,942
Payments to suppliers	(385,780)	(455,829)	(841,609)
Payments to employees	(189,616)	(196,579)	(386,195)
Net cash provided by operating activities	<u>415,116</u>	<u>212,022</u>	<u>627,138</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(68,339)		(68,339)
Capital contributions	222,875	112,880	335,755
Principal paid on capital debt		(59,819)	(59,819)
Interest paid on capital debt		(55,475)	(55,475)
Net cash provided (used) by capital and related financing activities	<u>154,536</u>	<u>(2,414)</u>	<u>152,122</u>
Cash Flows from Noncapital Financing Activities:			
Property taxes and assessments	61,916	48,980	110,896
Other revenue	9,663	4,026	13,689
Net cash provided by noncapital financing activities	<u>71,579</u>	<u>53,006</u>	<u>124,585</u>
Cash Flows From Investing Activities:			
Interest income	544	1,750	2,294
Net cash provided by investing activities	<u>544</u>	<u>1,750</u>	<u>2,294</u>
Net increase in cash and cash equivalents	641,775	264,364	906,139
Cash and cash equivalents - July 1	513,021	52,534	565,555
Cash and cash equivalents - June 30	<u>\$ 1,154,796</u>	<u>\$ 316,898</u>	<u>\$ 1,471,694</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 1,154,796</u>	<u>\$ 316,898</u>	<u>\$ 1,471,694</u>

(Continued)

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2020

	Wastewater Fund	Water Fund	Totals
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 369,840	\$ 20,016	\$ 389,856
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation expense	75,935	185,554	261,489
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(10,693)	(11,006)	(21,699)
Due from other funds	8,263		8,263
Deferred outflows- pension	(5,184)	(5,184)	(10,368)
Deferred outflows- OPEB	(6,112)	(6,112)	(12,224)
Accounts payable	(42,127)	2,105	(40,022)
Accrued liabilities	(123)	2,029	1,906
Deposits	41	(690)	(649)
Compensated absences	(29)	5	(24)
OPEB payable	10,197	10,197	20,394
Net pension liability	6,621	6,621	13,242
Deferred inflows- pension	(1,801)	(1,801)	(3,602)
Deferred inflows- OPEB	10,288	10,288	20,576
Net cash provided by operating activities	<u>\$ 415,116</u>	<u>\$ 212,022</u>	<u>\$ 627,138</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. The fiduciary fund receivables primarily consist of tax assessments.

G. Prepaid Expenses

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

H. Restricted Assets

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

I. Capital Assets

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

Government-Wide Statements

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

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 8 and Note 9 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 8 and Note 9 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.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2020

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. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
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. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
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 provisions of this statement are effective for fiscal years beginning December 15, 2019.

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.

S82 MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020, the District had the following cash and investments on hand:

Cash in checking accounts	\$ 850,174
Cash in money market account	1,804,494
Cash and investments with County of San Luis Obispo	76,655
Investments	158,913
Total	<u>\$ 2,890,236</u>

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

Cash and investments	\$ 2,890,236
Total	<u>\$ 2,890,236</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, 2020:

Investments by fair value level		Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificate of deposit	\$ 152,790	\$ 152,790	\$ -	\$ -
San Luis Obispo County Investment Pool	76,655		76,655	
Total investments measured at fair value	<u>229,445</u>	<u>\$ 152,790</u>	<u>\$ 76,655</u>	<u>\$ -</u>

Investments measured at amortized cost

Money market funds	6,123
Total Investments	<u>\$ 235,568</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.

S&B MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments of the District as of June 30, 2020

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, 2020:

<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	\$ 152,790	\$ -	\$ -	\$ 152,790	\$ -
Money market funds	6,123	6,123			
San Luis Obispo County Investment Pool	76,655	76,655			
	<u>\$ 235,568</u>	<u>\$ 82,778</u>	<u>\$ -</u>	<u>\$ 152,790</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, 2020 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	\$ 152,790	N/A	\$ -	\$ -	\$ -	\$ 152,790
Money market funds	6,123	N/A				6,123
San Luis Obispo County Investment Pool	76,655	N/A				76,655
	<u>\$ 235,568</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,568</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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 *	\$ 152,790

*- 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, 2020, 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, 2020, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Proprietary Funds:		
Wastewater Fund	\$ 44,669	\$ -
Water Fund		<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, 2020

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
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	\$ -	\$ -	\$ 643,360
Equipment	1,306,182			1,306,182
Total capital assets being depreciated	<u>1,949,542</u>	<u>-</u>	<u>-</u>	<u>1,949,542</u>
Less accumulated depreciation	<u>1,366,639</u>	<u>82,111</u>		<u>1,448,750</u>
Total capital assets being depreciated, net	<u>\$ 582,903</u>	<u>\$ (82,111)</u>	<u>\$ -</u>	<u>\$ 500,792</u>
Net capital assets	<u>\$ 664,207</u>	<u>\$ (82,111)</u>	<u>\$ -</u>	<u>\$ 582,096</u>

Business-type activities:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Capital assets not being depreciated				
Land	\$ 301,889	\$ -	\$ -	\$ 301,889
Construction in progress	184,091	68,339		252,430
Total capital assets not being depreciated	<u>\$ 485,980</u>	<u>\$ 68,339</u>	<u>\$ -</u>	<u>\$ 554,319</u>
Capital assets being depreciated				
Building and improvements	\$ 8,167,463	\$ -	\$ -	\$ 8,167,463
Plant and equipment	697,717			697,717
Total capital assets being depreciated	<u>8,865,180</u>	<u>-</u>	<u>-</u>	<u>8,865,180</u>
Less accumulated depreciation	<u>3,467,310</u>	<u>261,489</u>		<u>3,728,799</u>
Total capital assets being depreciated, net	<u>\$ 5,397,870</u>	<u>\$ (261,489)</u>	<u>\$ -</u>	<u>\$ 5,136,381</u>
Net capital assets	<u>\$ 5,883,850</u>	<u>\$ (193,150)</u>	<u>\$ -</u>	<u>\$ 5,690,700</u>

Governmental Activities:

Unallocated	<u>\$ 82,111</u>
Total governmental activities depreciation expense	<u>\$ 82,111</u>

Business-type Activities:

Water services	\$ 185,554
Wastewater services	<u>75,935</u>
Total business-type activities depreciation expense	<u>\$ 261,489</u>

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NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020:

	Balance at July 1, 2019	Additions	Reductions	Balance at June 30, 2020	Current Portion
Governmental Activities:					
Compensated Absences	\$ 8,138	\$ 4,584	\$ 6,237	\$ 6,485	\$ 1,559
Other Post Employment Benefits Obligation	26,871	5,416	318	31,969	
Net Pension Liability	37,714	8,716	5,406	41,024	
Total Governmental Activities	\$ 72,723	\$ 18,716	\$ 11,961	\$ 79,478	\$ 1,559
Business-Type Activities:					
Compensated Absences	\$ 23,718	\$ 25,878	\$ 25,902	\$ 23,694	\$ 12,950
Notes Payable	267,557		41,353	226,204	42,612
Bonds Payable	1,102,982		18,466	1,084,516	19,274
Other Post Employment Benefits Obligation	107,486	21,664	1,270	127,880	
Net Pension Liability	150,854	47,550	34,308	164,096	
Total Business-Type Activities	\$ 1,652,597	\$ 95,092	\$ 121,299	\$ 1,626,390	\$ 74,836

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, 2020, the principal balance outstanding was \$267,557. The required note principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	42,612	6,359	\$ 48,971
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	\$ 226,204	\$ 18,786	\$ 244,990

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, 2020, the bonds principal balance outstanding was \$1,084,516. The required bond principal and interest payments are as shown on the following page:

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NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – BONDS PAYABLE (Continued)

2008 Certificate of Participation Bonds (Continued)

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 19,274	\$ 47,026	\$ 66,300
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
2026-2030	130,289	200,468	330,757
2031-2035	161,395	168,681	330,076
2036-2040	199,928	129,306	329,234
2041-2045	247,660	80,530	328,190
2046-2049	240,065	21,568	261,633
Total	<u>\$ 1,084,516</u>	<u>\$ 826,680</u>	<u>\$ 1,911,196</u>

NOTE 8 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

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

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, 2020, 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	13.473% + \$12,756	7.026% + \$946

NOTE 8 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

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 \$54,286 for the Miscellaneous Plan for the fiscal year ended June 30, 2020.

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

At June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net position liability was \$205,120. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 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, 2019, the District's proportion was 0.00512%, which increased by 0.00012% from June 30, 2018.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$53,358. 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, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 54,268	\$ -
Changes in assumptions	9,781	3,467
Differences between expected and actual experience	14,246	1,104
Net difference between projected and actual earnings on retirement plan investments		3,586
Adjustment due to differences in proportion	4,722	3,522
Changes in proportion and differences between District contributions and proportionate share of contributions	33,812	
	<u>\$ 116,829</u>	<u>\$ 11,679</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.

\$54,268 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, 2021.

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
2021	\$ 30,184
2022	9,779
2023	10,195
2024	724
	<u>\$ 50,882</u>

NOTE 8 – PENSION PLANS (Continued)

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

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
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.

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.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 – PENSION PLANS (Continued)

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

Discount Rate (Continued)

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

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	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	100%		

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

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

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	\$ 302,844
Current Discount Rate	7.15%
Net Pension Liability	\$ 205,120
1% Increase	8.15%
Net Pension Liability	\$ 124,454

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, 2020, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2020.

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 9 – 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.

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, 2019 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	6

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

Net OPEB Liability

The District’s Net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the Net OPEB liability was determined by an actuarial valuation dated July 1, 2018, 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	6.00% for 2019 and decreasing 0.10 percent each year to an ultimate rate of 5.00 percent for 2020 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 3.13 percent.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

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, 2019	June 30, 2018	4.00%	3.62%	3.62%
June 30, 2020	June 30, 2019	4.00%	3.13%	3.13%

Change of assumptions. For the June 30, 2019 measurement date, the discount rate was increased from 3.62% to 3.13%.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019 (Valuation Date July 1, 2018)	\$ 134,357
Changes recognized for the measurement period:	
Service cost	36,290
Interest	6,132
Difference between expected and actual experience	(29,504)
Changes of assumptions	15,099
Benefit payments	(2,525)
Net Changes	25,492
Balance at June 30, 2020 (Measurement Date June 30, 2019)	\$ 159,849

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.62 percent) or 1-percentage-point higher (4.62 percent) than the current discount rate:

	1% Decrease 2.13%	Current Rate 3.13%	1% Increase 4.13%
OPEB Liability	\$ 192,490	\$ 159,849	\$ 133,508

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SAN MIGUEL COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB liability to changes in the healthcare trend rates. The following presents the net OPEB liability, as well as what the net 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 (4.00%)	Healthcare Cost Trend Rate (5.00%)	1% Increase (6.00%)
OPEB Liability	\$ 139,692	\$ 159,849	\$ 175,572

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

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$44,871. As of the fiscal year ended June 30, 2020, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 2,438	\$ -
Difference between expected and actual experience		27,025
Change in assumptions	13,830	9,135
Net difference between projected and actual earnings on retirement plan investments		
	<u>\$ 16,268</u>	<u>\$ 36,160</u>

The \$2,438 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the OPEB liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

Fiscal year Ending June 30,	Amount
2021	\$ (2,515)
2022	(2,515)
2023	(2,515)
2024	(2,515)
2025	(2,515)
Afterwards	(9,755)
	<u>\$ (22,330)</u>

NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There was no excess of expenditures over appropriations.

NOTE 11 – CONTINGENCIES AND COMMITMENTS

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

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REQUIRED SUPPLEMENTARY INFORMATION

SAN MIGUEL COMMUNITY SERVICES DISTRICT
FIRE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Property taxes	\$ 389,155	\$ 389,155	\$ 406,221	\$ 17,066
Service charges and fees	8,878	8,878	20,089	11,211
Public facilities fees and assessments			31,618	31,618
Mutual aid			12,962	12,962
Investment income	168	168	531	363
Miscellaneous income	24,410	24,410	24,679	269
	<u>422,611</u>	<u>422,611</u>	<u>496,100</u>	<u>73,489</u>
Expenditures:				
Salaries and wages	191,400	165,392	139,030	26,362
Payroll taxes and benefits	14,780	18,880	14,797	4,083
Workers compensation	9,000	6,912	6,911	1
Maintenance and repairs	44,180	44,180	43,436	744
Miscellaneous	24,915	24,774	18,172	6,602
Office supplies and expense	3,850	4,600	2,311	2,289
Supplies	66,105	38,914	34,222	4,692
Professional services	22,590	25,362	20,683	4,679
Dues, permits and fees	6,800	6,800	7,411	(611)
Communications	22,180	20,424	15,500	4,924
Employee travel and training	6,000	6,000	2,335	3,665
Utilities	3,165	3,165	2,060	1,105
	<u>414,965</u>	<u>365,403</u>	<u>306,868</u>	<u>58,535</u>
Excess of revenues over (under) expenditures	7,646	57,208	189,232	132,024
Fund balance - July 1	<u>661,949</u>	<u>661,949</u>	<u>661,949</u>	
Fund balance - June 30	<u>\$ 669,595</u>	<u>\$ 719,157</u>	<u>\$ 851,181</u>	<u>\$ 132,024</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
STREET LIGHTING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 113,842.00	\$ 113,842	\$ 120,903	\$ 7,061
Investment income			15,962	15,962
Miscellaneous income			219	219
Total revenues	<u>113,842</u>	<u>113,842</u>	<u>137,084</u>	<u>23,242</u>
Expenditures:				
Salaries and wages	13,259	11,259	11,590	(331)
Payroll taxes and benefits	2,455	2,665	2,715	(50)
Workers compensation	200	200	1	199
Maintenance and repairs	27,400	27,500	5,325	22,175
Miscellaneous	845	759	511	248
Office supplies and expense	400	415	127	288
Supplies	1,100	1,100		1,100
Professional services	7,623	7,879	2,328	5,551
Dues, permits, and fees	350	350	243	107
Communications	837	893	388	505
Employee travel and training	1,500	1,500	12	1,488
Utilities	26,000	26,020	14,436	11,584
Total expenditures	<u>81,969</u>	<u>80,540</u>	<u>37,676</u>	<u>42,864</u>
Excess of revenues over (under) expenditures	31,873	33,302	99,408	66,106
Fund balance - July 1	<u>478,811</u>	<u>478,811</u>	<u>478,811</u>	
Fund balance - June 30	<u>\$ 510,684</u>	<u>\$ 512,113</u>	<u>\$ 578,219</u>	<u>\$ 66,106</u>

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2020

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

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

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2020

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 three years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2020

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

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

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 six years are shown.

SAN MIGUEL COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2020

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution (actuarially determined)	\$ 54,268	\$ 58,116	\$ 28,201	\$ 22,800
Contribution in relation to the actuarially determined contributions	54,268	58,116	28,201	22,800
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 500,343	\$ 354,500	\$ 274,239	\$ 190,663
Contributions as a percentage of covered payroll	10.85%	16.39%	10.28%	11.96%
	<u>2016</u>	<u>2015</u>		
Contractually required contribution (actuarially determined)	\$ 19,438	\$ 26,154		
Contribution in relation to the actuarially determined contributions	19,438	26,154		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 140,038	\$ 174,026		
Contributions as a percentage of covered payroll	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:	6/30/2017	6/30/2016	6/30/2015	
Discount Rate:	7.250%	7.375%	7.65%	
Inflation:	2.625%			

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



RESOLUTION NO. 2020-41

**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 2019-20 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 2019-20 Financial Statement of the District and authorize filing the audit with the appropriate County and State offices.

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

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

The foregoing Resolution is hereby passed and adopted this 19th day of November 2020.

Ashley Sangster, 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



San Miguel Community Services District

Board of Directors Staff Report

November 19, 2020

AGENDA ITEM: XI- 3

SUBJECT: Review, Discuss and approve Resolution 2020-42 approving the San Miguel Community Services District revised job descriptions for the Account Clerk 1.

RECOMMENDATION:

Approve **Resolution 2020-42** approving the San Miguel Community Services District revised job descriptions for the Account Clerk 1 position.

DISCUSSION:

Over the years as the District has grown and job descriptions have been modified to keep up with the change in responsibility and duties.

The Account Clerk 1 position, description and salary schedule have been reviewed and agreed to by the San Miguel Employees' Association, on November 6, 2020 which fulfills the District's meet and confer obligations on these items pursuant to the California Government Code section 3500 et seq.

The attached resolution approves the adoption of the revised Account 1 job description and current salary schedules. It also authorizes the advertisement of the available positions immediately and hiring of the position.

Fiscal Impact:

The impact of this position has already been budgeted for the current fiscal year.

PREPARED BY:

Tamara Parent

Board Clerk/Account Clerk Manager



TITLE: ACCOUNT CLERK 1
REPORTS TO: ~~Board Clerk/Account Clerk~~ General Manager
FLSA: Non-Exempt
CONFIDENTIAL: ~~Yes~~ No
SALARY: Depends on experience, Scale per San Miguel Employee Association MOU

SUPERVISORY RESPONSIBILITIES

DIRECT: None
INDIRECT: None

MINIMUM QUALIFICATION REQUIREMENTS

EDUCATION: Education equivalent to graduation from high school. Training in government accounting principles is desirable but not required.

Standard First Aid and CPR certification is required and will be provided by the District.

Must have a valid California Driver's License and be insurable through the District's insurance carrier. Valid California driver's license and proof of insurability are required. Standard First Aid and CPR certifications are required by the Special District Risk Management Authority.

EXPERIENCE: Minimum of two (2) years' experience working in an office setting performing a variety of tasks; including ~~task~~ processing payments, working with customers, managing files, filing documents, providing administrative support, functions and working with computer applications ~~or~~ and databases; ability to effectively utilize a personal computer and various computer applications; and proven ability to organize and manage competing tasks and priorities. A degree from an accredited university or college with six (6) semester units of accounting may be substituted for two (2) years of experience. Bilingual Spanish highly desirable.

Unless required by law, experience and education may be substituted for each other upon approval by the General Manager or their designee.

CONTACT RESPONSIBILITY

INTERNAL: Interaction with Board Clerk/Account Clerk Manager and General Manager to receive specific work assignments, general direction, and have results reviewed. Interaction with other District staff to provide/-receive information.

EXTERNAL: Interaction with Board Directors, consultants, contractors, customers, vendors, and other government agencies.

PHYSICAL REQUIREMENTS

Good hearing, eyesight, and speech; excellent ability to communicate, both verbally and in writing; ability to operate and utilize a personal computer; able to tolerate long periods of continuous sitting; may, on an infrequent basis, assist with lifting up to fiftytwenty-five (5025) pounds.

ENVIRONMENTAL CONDITIONS

Work is primarily performed within an enclosed office setting with lighting and ventilation. Subject to conversational noise from other personnel within the facility, along with standard typical background noise

found in an office environment. Subject to long periods of sitting and exposure to computer screen. When performing work outside the facility, subject to variable weather conditions and possible exposure to heavy equipment, dust, fumes, odor, and noise. Appropriate personal safety equipment is provided.

DETAILED DUTIES AND RESPONSIBILITIES - ESSENTIAL FUNCTIONS

Under the ~~supervision direction~~ of the Board Clerk/Account Clerk Manager, ~~will assist with the preparation and of the monthly submits monthly~~ utility bills ~~is per current procedures and policies~~, receive and process utility bill payments, answer telephones, respond to inquiries made by the public, greet the public and make appropriate referrals, coordinate ~~incoming/ outgoing mail-mail receipt and distribution~~, assist with the preparation ~~for Ddistrict Mmeetings of staff reports and administer the reproduction facilities~~.

Must have excellent communication skill and be able to communicate clearly both verbally and in writing.

Must have knowledge of office procedures, practices, and equipment; must know how to write correspondence and assist in writing and proof-reading ~~staff reports; must know the principles and practices of financial record keeping and the basic principles of accounting~~; must be familiar with office computer equipment and ~~familiarity with Microsoft Office software; and Uutility Bbilling software experience is desirable; must understand the concept of double-entry bookkeeping; must have a working knowledge of Uutility and general accounting terminology is desirable. of fiscal accounting terminology.~~

Must have the ability to independently perform job duties and establish task priorities with minimum supervision; perform ~~responsible~~ clerical bookkeeping ~~for Utility service accounts~~, secretarial duties, and independently ~~take care of complete routine~~ administrative tasks; compose correspondence; interact with the public, co-workers, and vendors tactfully and courteously; maintain confidentiality on issues consistent with the District's rules, regulations, and applicable law; and operate automated office and communication equipment, including computers, printers, scanners, fax machines, copy machines, telephones, and other ~~modern~~ office equipment.

% TIME TASKS

70% Billing

- ~~Prepares bank Maintains~~ deposit records ~~of for all monies received from various sources; cash, and checks for all District departments;~~
- Processes ~~applications for new utility customers utility billing for all new construction;~~
- Produces and sends water and sewer bills to residents based on meter reads for water and sewer usage;
- Processes Point N Pay credit card daily;
- Drafts water and sewer rental deposit ~~agreements and~~ reports;
- Maintains adjustment journals for water accounts;
- Maintains ~~and processes utility billing~~ journal vouchers ~~thru Utility Billing and Permitting Software;~~
- Drafts cash receipts and billing summaries;
- ~~Maintains records for Ensures~~ monthly water and sewer usage ~~totalstotals, and match up with~~ billing totals;
- Maintains accounts receivables;
- ~~Processes payments from residents for water or sewer billing~~
- ~~Contacts customers regarding delinquent water or sewer billing~~
- ~~Complies with legal requirements to terminate utility services.~~

30% General Administrative Support

- ~~Assist with the Maintain Mmaintenance of s-Districtthe District~~ website;
- Provides administrative and project support ~~for District projects to the Board Clerk/Account Clerk Manager;~~

- Answers inquiries involving department procedures, activities, and functions;
- ~~Assist in s~~Schedul~~ing~~es and coordinat~~ing~~es meetings, appointments, and events, including the completion of event registration and travel arrangements;
- Edits and ~~proof reads~~proofreads department memos, reports, policies, and Board-related correspondence;
- Performs copying, faxing, filing, and other administrative tasks;
- Assists District personnel with meeting preparations, set-up, and clean-up;
- ~~Distributes department incoming mail and~~Organizes outgoing mail;
- Provides support for ~~the all~~ District ~~utility personnel, front desk, including assisting customers, taking messages and relaying calls, receiving payments, and operating the cash drawer;~~
-
-
-

DETAILED DUTIES AND RESPONSIBILITIES - NON-ESSENTIAL FUNCTIONS

Performs all related duties, as assigned by the ~~General Manager and~~ Board Clerk/Account Clerk Manager ~~and General Manager~~.



TITLE: ACCOUNT CLERK 1
REPORTS TO: General Manager
FLSA: Non-Exempt
CONFIDENTIAL: No
SALARY: Depends on experience, Scale per San Miguel Employee Association MOU

SUPERVISORY RESPONSIBILITIES

DIRECT: None
INDIRECT: None

MINIMUM QUALIFICATION REQUIREMENTS

EDUCATION: Education equivalent to graduation from high school. Training in government accounting principles is desirable but not required.

Standard First Aid and CPR certification is required and will be provided by the District.

Must have a valid California Driver's License and be insurable through the District's insurance carrier.

EXPERIENCE: Minimum of two (2) years' experience working in an office setting performing a variety of tasks; including processing payments, working with customers, managing files, filing documents, providing administrative support, working with computer applications and databases. ability to effectively utilize a personal computer and various computer applications; and proven ability to organize and manage competing tasks and priorities. Bilingual Spanish highly desirable.

Unless required by law, experience and education may be substituted for each other upon approval by the General Manager or their designee.

CONTACT RESPONSIBILITY

INTERNAL: Interaction with Board Clerk/Account Clerk Manager and General Manager to receive specific work assignments, general direction, and have results reviewed. Interaction with other District staff to provide/receive information.

EXTERNAL: Interaction with Board Directors, consultants, contractors, customers, vendors, and other agencies.

PHYSICAL REQUIREMENTS

Good hearing, eyesight, and speech; able to tolerate long periods of continuous sitting; may, on an infrequent basis, lift up to fifty (50) pounds.

ENVIRONMENTAL CONDITIONS

Work is primarily performed within an enclosed office setting with lighting and ventilation. Subject to conversational noise from other personnel within the facility, along with typical background noise found in an office environment. Subject to long periods of sitting and exposure to computer screen. When performing work outside the facility, subject to variable weather conditions and possible exposure to heavy equipment, dust, fumes, odor, and noise. Appropriate personal safety equipment is provided.

DETAILED DUTIES AND RESPONSIBILITIES - ESSENTIAL FUNCTIONS

Under the supervision of the Board Clerk/Account Clerk Manager, prepares and submits monthly utility bills per current procedures and policies, receive and process utility bill payments, answer telephones,

respond to inquiries made by the public, greet the public and make appropriate referrals, coordinate incoming/ outgoing mail, assist with the preparation for district meetings.

Must have excellent communication skill and be able to communicate clearly both verbally and in writing.

Must have knowledge of office procedures, practices, and equipment; must know how to write correspondence and assist in writing and proofreading reports; must be familiar with office computer equipment and familiarity with Microsoft Office software; and utility billing software experience is desirable; a working knowledge of utility and general accounting terminology is desirable.

Must have the ability to independently perform job duties and establish task priorities with minimum supervision; perform clerical bookkeeping for Utility service accounts, secretarial duties, and independently complete routine administrative tasks; compose correspondence; interact with the public, co-workers, and vendors tactfully and courteously; maintain confidentiality on issues consistent with the District's rules, regulations, and applicable law; and operate automated office and communication equipment, including computers, printers, scanners, fax machines, copy machines, telephones, and other office equipment.

% TIME TASKS

70% Billing

- Prepares bank deposit for monies received from various sources
- Processes applications for new utility customers;
- Produces and sends water and sewer bills to residents based on meter reads for water and sewer usage;
- Processes Point N Pay credit card daily;
- Drafts water and sewer rental deposit agreements and reports;
- Maintains adjustment journals for water accounts;
- Maintains and processes journal vouchers thru Utility Billing and Permitting Software;
- Drafts cash receipts and billing summaries;
- Maintains records for monthly water and sewer usage totals, and billing totals;
- Maintains accounts receivables;
- Processes payments from residents for water or sewer billing
- Contacts customers regarding delinquent water or sewer billing
- Complies with legal requirements to terminate utility services.

30% General Administrative Support

- Assist with the maintenance of the District website;
- Provides administrative and project support for District projects;
- Answers inquiries involving department procedures, activities, and functions;
- Assist in scheduling and coordinating meetings, appointments, and events, including the completion of event registration and travel arrangements;
- Edits and proofreads department memos, reports, policies, and Board-related correspondence;
- Performs copying, faxing, filing, and other administrative tasks;
- Assists District personnel with meeting preparation, set-up, and clean-up;
- Organizes outgoing mail;
- Provides support for all District personnel.

DETAILED DUTIES AND RESPONSIBILITIES - NON-ESSENTIAL FUNCTIONS

Performs all related duties, as assigned by the Board Clerk/Account Clerk Manager and General Manager.

RESOLUTION NO. 2020-42

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT APPROVING THE DISTRICT’S
REVISED JOB DESCRIPTIONS FOR THE ACCOUNT CLERK 1**

WHEREAS, San Miguel Community Services District (“District”) maintains job descriptions for all positions within the District; and

WHEREAS, the District needs to revise the job descriptions and add positions from time to time to maintain District operations; and

WHEREAS, the Interim General Manager authorized staff to revise the job descriptions for the Account Clerk 1 attached hereto as Appendix A; and

WHEREAS, the revised job description shall be effective upon approval by the Board of Directors; and

WHEREAS, the Account Clerk 1 position will be effective November 20th and the District shall begin recruitment and hiring in November/December of 2020; and

WHEREAS, District staff has fulfilled its meet and confer obligations with the San Miguel Employees’ Association and has reached a tentative agreement on the revised job description; and

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution revising the Account Clerk 1 Job Descriptions, attached hereto as Appendix A;

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

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

the foregoing Resolution is hereby passed and adopted this 19th day of November 2020.

Ashley Sangster, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Rob Roberson, Interim General Manager

Douglas L. White, District General
Counsel



San Miguel Community Services District

Board of Directors Staff Report

November 19th, 2020

AGENDA ITEM: XI-4

SUBJECT: Review the RFP for Fuel Tank replacement at the Machado Wastewater Treatment Facility and authorize the Director of Utilities to release the RFP.

RECOMMENDATION: Review fuel tank replacement RFP and authorize the Director of Utilities to release the RFP.

The District currently operates one 400 gallon diesel fuel tank for the refueling of vehicles and equipment. As the District has added vehicles and equipment to its fleets and uses more fuel, having enough fuel on standby becomes increasingly critical. Additionally adding gasoline storage will enable the District to fuel all the gasoline fueled vehicles and equipment in the event of a power outage or other disaster. The proposed RFP is to replace the single 400 gallon tank with two 1000 gallon fuel tanks and a card lock system. These tanks would be installed in the existing equipment cover, this cover will remain in its current location with the WWTF Expansion.

The replacement and upgrade of the fuel storage at the WWTF is a part of the WWTF expansion project.

FISCAL IMPACT

There is no additional cost for approving the release of this RFP.

PREPARED BY:

Kelly Dodds

Kelly Dodds, Director of Utilities

Attachment: Proposed RFP



REQUEST FOR QUOTATION FOR A NEW FUELING STATION

The San Miguel Community Services District is seeking proposals for the purchase of new fuel tanks, pumps, and fuel management system to be installed at the Machado Wastewater Treatment Facility in San Miguel CA.

This project is for the installation of two (2) new double walled 1000-gallon fuel tanks (one clear diesel and one 87 octane gasoline) that meet all local, state and federal requirements within the existing equipment shelter at the Machado Wastewater Treatment Facility. In addition to the fuel tanks a cardlock type fuel management system is also to be installed. The fuel management system shall be able to support a minimum of 30 separate cards and provide data on the fuel use of each card and the system in total.

The fuel pumps and fuel management system shall operate on 120 volts. Power and Internet connectivity will be provided by the District to a point specified adjacent to the new tanks and fuel management system.

There is an existing clear diesel fuel tank adjacent to the new tank site. Upon completion of the new fuel tanks the remaining clear diesel fuel from the existing tank must be pumped to the new tank.

Minimum requirements:

- Tanks to be double wall, self-contained tanks.
- All Materials and installation to meet all current local, state, and federal requirements
- Provide storage for 1000 gallons each of clear diesel and gasoline.
- Include a fuel management system to track fuel use by vehicle thru use of a card system.

Pricing breakdown:

- Total cost of fuel tanks and pumps delivered to, and installed at site
- Total cost of fuel management system delivered to, and installed at site
- Transfer of clear diesel from existing fuel tank to the new fuel tank
- Total cost to fill clear diesel tank and 87 octane gasoline tanks on site

For purposes of this RFP 'Total Cost' includes all costs (including; materials, transportation, tax, labor, etc.) to provide and install/ deliver the product.

If you have any questions or comments regarding this information, please contact my office by email kelly.dodds@sanmiguelcsd.org or phone 805-467-3388.

All proposals must be received no later than **December 28th 2020, at 12 p.m. (PST)** by the Director of Utilities

either; by Email at Kelly.dodds@sanmiguelcsd.org or by mail at Po box 180 San Miguel CA 93451

By providing a proposal you are agreeing to the District Standard Terms and Conditions, unless specifically stated otherwise.

Kelly Dodds

Director of Utilities



San Miguel Fire Department Staff Report

November 19th, 2020

AGENDA ITEM: X-5

SUBJECT: Discussion on a potential procurement of a Water Tender from Camp Roberts

RECOMMENDATION: Approve Fire Chief, Assistant Fire Chief to have discussions and negotiate terms of a possible purchase of a water tender from Camp Robert's

Camp Roberts Fire Chief, John Nielson has informed San Miguel Fire Department they may have a 2008, 3,000-gal Freightliner Water Tender available for purchase.

This Water Tender was acquired by Camp Roberts for temporary use, and training purposes from another facility, prior to the delivery of their new water unit.

The 2008 Freightliner unit is in sound operating condition due to its low usage over its service lifetime.

The recent procurement of a new 2020 International, 3,000-gallon water tender makes the 2008 Freightliner unit obsolete to Camp Roberts. Making the 2008 unit available for purchase via Military Surplus Auction. The base command has directed Camp Roberts Fire Chief to surplus the 2008 unit.

San Miguel Fire expressed interest in the surplus unit and approached Chief Neilson with the question if the unit may be made available to San Miguel Fire prior to the Military Surplus Auction process.

Discussions also included the mutual benefit by having the unit located at San Miguel Fire, and how this could benefit Camp Roberts.

Chief Neilson is currently researching what "Fair Market Value" for the surplus unit may be. The hope is that San Miguel Fire may be able to acquire the unit at a reduced cost based on the relationship between the two departments and interactions.

It is being requested at this time that the Board authorize San Miguel Fire to engage Camp Roberts Fire with a possible acquisition strategy for this unit. The Board of Directors shall be presented with all details of an agreement before any final decisions were made.

FISCAL IMPACT

There is no cost currently to the District. The terms and conditions of a potential purchase would be brought back to the board for approval.

PREPARED BY:

Rob Roberson _____

Interim General Manager/Fire Chief



San Miguel Community Services District

Board of Directors Staff Report

November 19th, 2020

AGENDA ITEM: XI-7

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 2nd quarter 2020 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 *October* the plant averaged 146,542 gallons per day (73% of hydraulic design capacity) with a max day of 199,097 gallons (100% 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 June 18, 2020, The Central Coast Regional Water Quality Control Board released its DRAFT General Waste Discharge Requirements (Order No. R3-2020-0020) for Discharges from Domestic Wastewater Systems with Flows >100,000 GPD. The DE has participated in four virtual meetings to discuss this DRAFT order with the Waterboard staff and other dischargers that will be subject to this order when it is finalized. The District WWTP, including the planned expansion/renovation, will be subject to the requirements in this order

TEMPORARY OFFICE TRAILER

- Staff will be cleaning up the inside/ outside and repairing areas that had prior water damage as needed.

AERATOR PROJECT

5/17/18 WSC has 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.

FUNDS EXPENDED

Total Costs incurred to date

- Property acquisition - \$240,140 (Paid with Capital Funds not covered under any grant FY2016-17)
- Engineering - \$170,740 (Reimbursable through the IRWM Grant) (\$112,000 received to date)

GRANT FUNDING

Awarded

- Integrated Regional Water Management (IRWM) Prop 1 DAC -- \$177,750 for Wastewater plant upgrade analysis, basin recharge study.
- The agreement for this grant was received in February 2019 and has been processed and returned, invoices have been submitted to IRWM and the District should receive reimbursement for the initial requests after July.
- State Revolving Fund (SRF) -- \$250,000 for construction design and engineering – The District received the agreement for this grant in November 2019. The grant is retroactive to 2017.

Applied for/ to

- Started discussion with SLO County on the potential for CDBG funds to help pay for construction. The application is in process.
- 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.

NEXT STEPS:*WWTF*

Now that the FINAL engineering report is completed and has been approved by the Board, the DE has begun working on a proposed schedule/ timeline which will be presented to the Board for the preparation of construction documentation, environmental/regulatory compliance measures, and permitting. At that time, the DE will provide cost estimates associated with that schedule.

One of the first things that will be needed will be a headworks and larger lift station. Once a capacity is determined that will be brought to the board for approval.

Based on discussions with the DE, we have initiated the final design phase for the recommended WWTP upgrade and expansion design alternative. We have scheduled approximately 9 months to complete the final design and the preparation of the Construction / Bidding Documents. 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 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 2020, with the goal of having financing in place to advertise and award a construction project in 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— 4 months

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

Blaine Reely

Blaine Reely, Monsoon Consultants



San Miguel Community Services District

Board of Directors Staff Report

November 19th, 2020

AGENDA ITEM: XI-7

SUBJECT: Review and approve Resolution 2020-43 authorizing the Director of Utilities to contract with SWCA Environmental Consultants in an amount not to exceed \$15,000 (as time and Materials) to provide required Archeological and Native American monitoring of the 10th and 11th street water line replacement project, and authorize a budget adjustment in the same amount to capital outlay (50-500).

RECOMMENDATION: Approve Resolution 2020-43 authorizing the Director of Utilities to contract with SWCA Environmental Consultants in an amount not to exceed \$15,000 (as time and Materials) to provide required Archeological and Native American monitoring of the 10th and 11th street water line replacement project.

Through the permitting process for the 10th and 11th street waterline replacement the County notified the District that it is requiring that the District provide Archeological and Native American monitors for any excavations. Initially we were notified that the County wanted an archeological informational meeting to be held with the contractors and District to ensure that if any artifacts were found that they be handled appropriately.

The proposal from SWCA provides a not to exceed amount of \$15,000. However it is a time and material proposal and we will only be billed for actual days monitored and the final report. If the archaeological team, in direct coordination with the County, determines the potential for encountering archaeological resources is negligible, archaeological monitoring may be reduced or ceased at any time and the costs for this task may be significantly reduced. The County identified this area as a low probability of artifacts being present since the entire project is within the developed roadway.

Unfortunately the District received confirmation late last week of the monitoring requirement. SWCA was initially retained to provide the informational meeting and was then asked to provide additional cost for the monitoring required by the County. The General Manager and Director of Utilities discussed the options and possible fiscal and time impacts of this requirement and determined that it was necessary to proceed with the proposal for monitoring by SWCA.

The Raminha Construction is scheduled to start construction on Novemeber 19th. If this project is delayed at this point it may result in additional delays with the subcontractors that place the main construction after the new year.

FISCAL IMPACT

Approval will authorize up to \$15,000 from Capital reserve, to be transferred to water capital outlay (50-500)

PREPARED BY:

Kelly Dodds

Kelly Dodds, Director of Utilities

Attachment: Resolution 2020-43, SWCA Proposal

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MIGUEL COMMUNITY SERVICES DISTRICT AUTHORIZING THE DIRECTOR OF UTILITIES TO CONTRACT WITH SWCA ENVIROMENTAL CONSTULTANTS TO PROVIDE ARCHEOLOGICAL AND NATIVE AMERICAL MONITORING FOR THE 10TH AND 11TH STREET WATERLINE REPLACEMENT PROJECT IN AN AMOUNT NOT TO EXCEED \$15,000 AND AUTHORIZE A BUDGET ADJUSTMENT FROM CAPITAL RESERVE TO CAPITAL OUTLAY (50-500) IN THE SAME AMOUNT

WHEREAS, San Miguel Community Services District (“District”) has the responsibility to maintain the communities public water supply and distribution system; and

WHEREAS, the County of San Luis Obispo (“County”) awarded the District with a Communiyt Development Block Grant (CDBG) for the 10th and 11th street waterline replacement project; and

WHEREAS, the County has required monitoring of excavations for this project by a certified archeologist and Native American in accordance with the NEPA documentation as prepared by the County; and

WHEREAS, the District Board of Directors authorizes the Director of Utilities to contract with SWCA to perform the necessary monitoring to meet the requirements of the County; and

WHEREAS, the Board approved the time and material proposal by SWCA in the amount not to exceed fifteen thousand dollars (\$15,000) to be paid with water capital funds, and a corresponding budget adjustment to Capital Outlay (50-500); and

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

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

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

the foregoing Resolution is hereby passed and adopted this 19th day of Novemeber 2020.

Ashley Sangster, Board President

ATTEST:

APPROVED AS TO FORM AND CONTENT:

Rob Roberson, Interim General Manager

Douglas L. White, District General Counsel



ENVIRONMENTAL CONSULTANTS

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Nov 11, 2020

Kelly Dodds
San Miguel Community Services
District
2122 9th Street, Suite 110
Los Osos, CA 93402

Re: Proposal to Conduct Archaeological Monitoring for the San Miguel Waterline Replacement Project, San Miguel, San Luis Obispo County, California / Project 64039

Dear Mr. Dodds:

SWCA Environmental Consultants (SWCA) appreciates the opportunity to submit the attached proposal, which outlines proposed archaeological support services for a new waterline in San Miguel, San Luis Obispo County, California. The purpose of the proposed services is to achieve compliance with the County's conditions imposed on the project and includes providing archaeological and tribal monitoring during construction and preparing a final monitoring report.

With close consideration of the scope of work, we estimate that we can complete the above-referenced tasks on a time-and-materials (not-to-exceed) basis for **\$15,000.00**. *For the purposes of this proposal, it is assumed that an archaeological and tribal monitor will be required for up to ten 8-hour workdays. If the archaeological team, in direct coordination with the County, determines the potential for encountering archaeological resources is negligible, archaeological monitoring may be reduced or ceased at any time and the costs for this task may be significantly reduced.* This proposal is valid for 90 days from the date of this letter. SWCA is prepared to start work immediately upon receiving your authorization to proceed and a signed services agreement.

We appreciate the opportunity to provide these environmental consulting services to you, and we look forward to working with you on this project. Should you have any questions regarding our submittal, please contact me at (805) 440-8712, or via email at llaurie@swca.com.

Sincerely,

A handwritten signature in black ink that reads "Leroy Laurie". The signature is written in a cursive, slightly slanted style.

Leroy Laurie
Cultural Resources Team Leader

Attachment: Scope of Work and Cost Estimate

SCOPE OF WORK

The following tasks are based on provisions provided by the County of San Luis Obispo and the County’s Guidelines for protecting archaeological resources.

TASK 1. ARCHAEOLOGICAL MONITORING

SWCA will attend one preconstruction meeting with construction personnel to discuss the archaeological monitoring condition imposed on the project by the County. At this meeting, SWCA will provide a brief worker awareness training. The training session will include a discussion of the archaeological monitors’ role onsite, sensitive cultural resources with the potential to occur onsite, environmental laws and penalties, best management practices, avoidance and minimization measures, responsibilities of project personnel, and who to contact in the event of a cultural-related situation. Subsequent trainings may be provided as a tailboard presentation during the course of monitoring for any new crew members.

As needed, SWCA will provide a qualified archaeological monitor and a local tribal monitor to observe project excavations in sensitive areas. The monitors will observe, as needed, equipment in progress and examine exposed sediments and sidewalls for evidence of intact archaeological features, artifact concentrations, human remains, or unique isolated finds. The monitors will have the authority to temporarily halt or divert excavation away from the discovery so that it may be examined further.

For the purposes of this proposal, it is assumed that an archaeological monitor will be required for up to ten 8-hour workdays. If the archaeological team, in direct coordination with the County, determines the potential for encountering archaeological resources is negligible, archaeological monitoring may be reduced or ceased at any time.

TASK 2. ARCHAEOLOGICAL MONITORING REPORT

Upon completion of the archaeological monitoring, SWCA will prepare a letter report, which will summarize the results of the archaeology-related fieldwork and will include figures and photographs as necessary. The report will be provided to the County via email for submittal to the project’s Environmental Coordinator, indicating that the required archaeological monitoring conditions of the project have been met.

COST ESTIMATE

Based on thoughtful consideration of the project requirements, and a thorough estimate of the attendant labor and direct costs, SWCA’s estimate for completion of the scope of work described above is provided in Table 1.

Table 1. Scope of Work Cost Estimate

TASK	FEE
Task 1. Monitoring (assumes 10 8-hour workdays for an archaeological and tribal monitor)	\$ 12,500.00
Task 2. Archaeological Monitoring Report	\$ 2,500.00
TOTAL	\$ 15,000.00

ASSUMPTIONS

For budgeting purposes, we are making the following assumptions because some of these items are beyond SWCA's control and because these factors could significantly affect project schedule and cost:

1. Our costs for archaeological monitoring assume that significant resources will not be discovered in the project area. If significant cultural resources are encountered, additional archaeological work may be necessary. The costs for these services will be performed under an expanded scope.
2. If human remains are present, a change order may be required to report on the discovery.
3. No artifacts requiring curation will be encountered; a change order would be required to curate any materials.
4. Paleontological monitoring is not part of this scope of work.
5. A minimum of 4 hours will be billed for each day a monitor is required to be onsite.
6. One round of comments will be addressed for the AMP and final report. Should additional revisions be necessary following review, a change order will be required to perform the work.
7. Attendance of meetings by SWCA staff will be conducted on a time-and-materials basis.