

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: NOVEMBER 10, 2011



CONSENT AGENDA

The following items are considered routine and non-controversial by staff and may be approved by one motion if no member of the Board wishes an item be removed. If discussion is desired, the item will be removed from the Consent Agenda and will be considered separately.

**Questions or clarification may be made by the Board members
without removal from the Consent Agenda.**

- D-1) WARRANTS [RECOMMEND APPROVAL]
- D-2) BOARD MEETING MINUTES:
OCTOBER 26, 2011, REGULAR MEETING [RECOMMEND APPROVAL]
- D-3) REVIEW PROPOSED AMENDMENT TO THE CALIFORNIA EMPLOYER'S
RETIREE BENEFIT TRUST PROGRAM ("CERBT") AGREEMENT TO ALLOW THE
USE OF THE ALTERNATIVE MEASUREMENT METHOD (AMM) TO PERFORM
OTHER POST EMPLOYMENT BENEFIT VALUATION [RECOMMEND APPROVAL]
- D-4) REVIEW SOLID WASTE FRANCHISE FEE AND RATE INCREASE DEFERRAL
[RECOMMEND REVIEW INFORMATION CONTINUE SOLID WASTE RATE
INCREASE DEFERRAL]

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 DATE: NOVEMBER 10, 2011

**AGENDA ITEM
 D-1
 NOVEMBER 16, 2011**

**TOTAL COMPUTER CHECKS
 \$423,829.78**

HAND WRITTEN CHECKS

10-27-11	20345	MICHAEL WINN	AD HOC COMMITTEE	\$75.00
10-27-11	20346	ED EBY	AD HOC COMMITTEE	\$75.00
10-31-11	20347	ED EBY	AD HOC COMMITTEE	\$75.00
10-31-11	20348	ED EBY	AD HOC COMMITTEE	\$75.00
11-01-11	20349	LARRY VIERHEILIG	FINANCE COMMITTEE	\$100.00
11-01-11	20350	ED EBY	FINANCE COMMITTEE	\$100.00
11-03-11	10001	QUINN	GENERATOR	\$57,618.83
11-04-11	10002	ED EBY	AD HOC COMMITTEE	\$75.00
11-04-11	10003	MICHAEL WINN	AD HOC COMMITTEE	\$75.00
11-16-11	10004	RONALD MAINHART	WASHER REBATE	\$75.00

VOIDS - NONE

COMPUTER GENERATED CHECKS

20036	10/28/11	EMP01	EMPLOYMENT DEVELOP DEPT	B11024	10/24/11	STATE INCOME TAX	10-11	1319.90	1319.90
20037	10/28/11	MID01	RABOBANK-PAYROLL TAX DEPOS	B11024	10/24/11	FEDERAL INCOME TAX	10-11	3748.14	
20037	10/28/11	MID01	RABOBANK-PAYROLL TAX DEPOS	1B11024	10/24/11	MEDICARE (FICA)	10-11	940.40	4688.54
20038	10/28/11	MID02	RABOBANK-DIRECT DEPOSIT	B11024	10/24/11	NET PAY	10-11	25815.81	25815.81
20039	10/28/11	PER01	PERS RETIREMENT	B11024	10/24/11	PERS PAYROLL REMITTANCE	10-11	8870.35	8870.35
20040	10/28/11	STA01	ING-PERS 457 DEFERRED COMP	B11024	10/24/11	457 DEFERRED COMP	10-11	855.00	855.00
20041	11/10/11	EMP01	EMPLOYMENT DEVELOP DEPT		25.15	.00	25.15	B11104	STATE INCOME TAX
					111.66	.00	111.66	1B11104	STATE INCOME TAX
					1220.16	.00	1220.16	2B11104	STATE INCOME TAX
			Check Total.....:		1356.97	.00	1356.97		
20042	11/10/11	MID01	RABOBANK-PAYROLL TAX DEPO		93.15	.00	93.15	B11104	FEDERAL INCOME TAX
					40.02	.00	40.02	1B11104	MEDICARE (FICA)
					422.97	.00	422.97	2B11104	FEDERAL INCOME TAX
					49.06	.00	49.06	3B11104	MEDICARE (FICA)
					3439.78	.00	3439.78	4B11104	FEDERAL INCOME TAX
					906.32	.00	906.32	5B11104	MEDICARE (FICA)
			Check Total.....:		4951.30	.00	4951.30		
20043	11/10/11	MID02	RABOBANK-DIRECT DEPOSIT		24065.86	.00	24065.86	B11104	NET PAY
20044	11/10/11	PER01	PERS RETIREMENT		391.41	.00	391.41	B11104	PERS PAYROLL REMITTANCE
					.00	.00	.00	1B11104	PERS PAYROLL REMITTANCE
					8478.94	.00	8478.94	2B11104	PERS PAYROLL REMITTANCE
			Check Total.....:		8870.35	.00	8870.35		
20045	11/10/11	STA01	ING-PERS 457 DEFERRED COM		1855.00	.00	1855.00	B11104	457 DEFERRED COMP
020046	11/09/11	EBY01	EBY, ED		100.00	.00	100.00	110911	SPECIAL MEETING 11-9-11
020047	11/09/11	GAD01	GADDIS, DAN A.		100.00	.00	100.00	110911	SPECIAL MEETING 11-9-11
020048	11/09/11	HAR02	HARRISON, JAMES		100.00	.00	100.00	110911	SPECIAL MEETING 11-9-11
020049	11/09/11	VIE01	VIERHEILIG, LARRY		100.00	.00	100.00	110911	SPECIAL MEETING 11-9-11
020050	11/09/11	WIN01	WINN, MICHAEL		100.00	.00	100.00	110911	SPECIAL MEETING 11-9-11
020051	11/16/11	ABA01	ABALONE COAST BACTERIOLOG		7194.20	.00	7194.20	1456	LAB TESTS
020052	11/16/11	ADV01	ADVANTAGE ANSWERING PLUS		148.10	.00	148.10	10252011	NOVEMBER ANSWERING SERVIC
020053	11/16/11	AEC01	AECOM USA INC		5027.40	.00	5027.40	37178449	FRONTAGE RD UPGRADE
					504.90	.00	504.90	37178757	PCI TRACT 2650
					1431.00	.00	1431.00	37178760	PLAN CHECK MARIA VISTA
					141.64	.00	141.64	37178844	SCADA-WATER
					31.60	.00	31.60	37178845	SCADA-SEWER
			Check Total.....:		7136.54	.00	7136.54		
020054	11/16/11	ALX01	ALEXANDER'S CONTRACT SERV		3294.96	.00	3294.96	NOV 2011	METER READING SERVICE

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020055	11/16/11	AME03	AMERI PRIDE	122.82	.00	122.82	478640	UNIFORMS
				106.20	.00	106.20	483768	UNIFORMS
				114.82	.00	114.82	488854	UNIFORMS
				97.43	.00	97.43	493943	UNIFORMS
				111.47	.00	111.47	499007	UNIFORMS
			Check Total.....:	552.74	.00	552.74		
020056	11/16/11	ATT02	AT&T	145.24	.00	145.24	2753758	TELEPHONE
				39.82	.00	39.82	2754005	TELEPHONE
				139.62	.00	139.62	2754075	TELEPHONE
			Check Total.....:	324.68	.00	324.68		
020057	11/16/11	BEN02	BENTLEY SYSTEMS, INC.	1740.90	.00	1740.90	47416996	WATER/SEWER GEMS SUBSCRIP
020058	11/16/11	BIG01	BIG BRAND TIRE & SERVICE	26.87	.00	26.87	188702	OIL CHANGE
				465.77	.00	465.77	188843	TIRES
			Check Total.....:	492.64	.00	492.64		
020059	11/16/11	BRE02	BRENNTAG PACIFIC INC.	826.28	.00	826.28	BPI145715	SODIUM HYPOCHLORITE
				456.41	.00	456.41	BPI145716	SODIUM HYPOCHLORITE
			Check Total.....:	1282.69	.00	1282.69		
020060	11/16/11	CAL03	CALIFORNIA ELECTRIC SUPPL	651.48	.00	651.48	466102	WIRE
				43.62	.00	43.62	466785	LOCKING CABLE TIE
			Check Total.....:	695.10	.00	695.10		
020061	11/16/11	CAL14	CALIFORNA WATER	146.00	.00	146.00	B11108	GRIETENS-MEMBERSHIP RENEW
				78.00	.00	78.00	B11109	S. GERMAN-MEMBERSHIP RENE
				132.00	.00	132.00	B11110	RODRIGUEZ-MEMBERSHIP RENE
			Check Total.....:	356.00	.00	356.00		
020062	11/16/11	CAN02	CANNON ASSOCIATES	5575.15	.00	5575.15	51728	WILLOW RD PHASE II
020063	11/16/11	CHA02	CHARTER COMMUNICATIONS	204.99	.00	204.99	NOV 2011A	OFFICE INTERNET SERVICES
				204.99	.00	204.99	NOV 2011B	SHOP INTERNET SERVICES
			Check Total.....:	409.98	.00	409.98		
020064	11/16/11	COA01	COASTLINE EQUIPMENT	23.82	.00	23.82	51367	TRACTOR KEYS
020065	11/16/11	COR01	CORBIN WILLITS SYSTEMS	750.83	.00	750.83	B110151	COMPUTER SUPPORT
020066	11/16/11	CRO02	CROSBY COMPANY	8000.00	.00	8000.00	B11110	AUDIT SERVICES 6/30/11
020067	11/16/11	CRY01	CRYSTAL SPRINGS	30.50	.00	30.50	OCT 2011	DISTILLED WATER-LAB
020068	11/16/11	DEW01	J B DEWAR INC	590.06	.00	590.06	5632	TEFFT ST L/S GENERATOR FU
020069	11/16/11	DKF01	DKF SOLUTIONS GROUP, LLC	350.00	.00	350.00	1433	MONTHLY SAFETY SUBSCRIPIT
020070	11/16/11	DWI01	DWIGHT'S AUTOMOTIVE	15.00	.00	15.00	B11110	TIRE REPAIR
				15.00	.00	15.00	B11110B	TIRE REPAIR
			Check Total.....:	30.00	.00	30.00		
020071	11/16/11	EBY01	EBY, ED	100.00	.00	100.00	111611	BOARD MEETING 11-16-11
020072	11/16/11	FAR02	FAR WEST EXPRESS	23.00	.00	23.00	OCT 2011	DELIVERY
020073	11/16/11	FER01	FERGUSON ENTERPRISES INC	190.14	.00	190.14	7639070	BLIND FLANGE
				101.21	.00	101.21	7640324	OPERATING SUPPLIES
				159.52	.00	159.52	7639070-1	CONCRETE LID
			Check Total.....:	450.87	.00	450.87		
020074	11/16/11	FGL01	FGL ENVIRONMENTAL	357.00	.00	357.00	182401A	LAB TEST
				49.00	.00	49.00	182596A	LAB TEST-WELLS
				36.00	.00	36.00	182597A	LAB TEST
				385.00	.00	385.00	182631A	LAB TEST-WELLS
				357.00	.00	357.00	182697A	LAB TEST-WELLS
				121.00	.00	121.00	182778A	LAB TEST-WELLS
			Check Total.....:	1305.00	.00	1305.00		
020075	11/16/11	GAD01	GADDIS, DAN A.	100.00	.00	100.00	111611	BOARD MEETING 11-16-11
020076	11/16/11	GIL01	GLM, INC.	320.00	.00	320.00	OCT 2011	LANDSCAPE MAINTENANCE
020077	11/16/11	GRA07	GRAND PERFORMANCE	125.00	.00	125.00	4426	ADJUST SOUND SYSTEM IN BO

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020078	11/16/11	GWA01	GWA INC	53.00	.00	53.00	NOV 2011A	OFFICE MONITORING
				85.00	.00	85.00	NOV 2011B	SHOP/LAB MONITORING
				85.00	.00	85.00	NOV 2011C	UTILITY OFFICE MONITORING
			Check Total.....:	223.00	.00	223.00		
020079	11/16/11	HAM02	HAMNER JEWELL & ASSOCIATE	1459.71	.00	1459.71	5431	WATERLINE INTERTIE PROJEC
				1087.50	.00	1087.50	5463	WATERLINE INTERTIE PROJEC
			Check Total.....:	2547.21	.00	2547.21		
020080	11/16/11	HAR02	HARRISON, JAMES	100.00	.00	100.00	111611	BOARD MEETING 11-16-11
020081	11/16/11	IND01	INDUSTRIAL MEDICAL GROUP	70.00	.00	70.00	X1NN1000	DRUG SCREEN
020082	11/16/11	KOF01	KOFF & ASSOCIATES, INC.	5466.23	.00	5466.23	1276	PROFESSIONAL RECRUITMENT
020083	11/16/11	LAN02	LANDMARK LANDSCAPE CO INC	214.00	.00	214.00	54011	LANDSCAPE MAINTENANCE
020084	11/16/11	LEB02	LeBRUN, MICHAEL	65.00	.00	65.00	NOV 2011	REIMBURSEMENT-CELL PHONE
020085	11/16/11	LEE02	LEE CENTRAL COAST NEWSPAP	1202.10	.00	1202.10	B11109	ADS-CONSERVATION
020086	11/16/11	MIN02	MINER'S ACE HARDWARE	526.18	.00	526.18	OCT 2011	OPERATING SUPPLIES
020087	11/16/11	MNS01	MNS ENGINEERS INC	360.00	.00	360.00	61414	PRE-CONSTRUCTION SERVICES
				13862.07	.00	13862.07	61415	FRONTAGE RD SEWER LINE PR
			Check Total.....:	14222.07	.00	14222.07		
020088	11/16/11	MOR02	MORE OFFICE SOLUTIONS	216.08	.00	216.08	156670	B&W/COLORED COPIES
				53.94	.00	53.94	161900	BLACL/WHITE COPIES
			Check Total.....:	270.02	.00	270.02		
020089	11/16/11	NEX01	NEXTEL COMMUNICATIONS	513.84	.00	513.84	OCT 2011	CELLULAR SERVICE
020090	11/16/11	NIP08	NIPOMO CSD	517.00	.00	517.00	OCT 2011	LANDSCAPE MAINT DIST WATE
020091	11/16/11	NUT01	NU TECH PEST MGMT	265.00	.00	265.00	87486	PEST CONTROL
				75.00	.00	75.00	87487	PEST CONTROL
			Check Total.....:	340.00	.00	340.00		
020092	11/16/11	OFF01	OFFICE DEPOT	56.04	.00	56.04	38778001	OFFICE SUPPLIES
				8.27	.00	8.27	38877001	OFFICE SUPPLIES
				15.07	.00	15.07	86602001	OFFICE SUPPLIES
				24.61	.00	24.61	181683001	LAPTOP BAG
				107.30	.00	107.30	181997001	OFFICE SUPPLIES
				2.89	.00	2.89	181998001	OFFICE SUPPLIES
				76.37	.00	76.37	886334001	OFFICE SUPPLIES
				37.24	.00	37.24	886601001	OFFICE SUPPLIES
				-24.61	.00	-24.61	903223001C	CREDIT-LAPTOP BAG
			Check Total.....:	303.18	.00	303.18		
020093	11/16/11	PEO01	PEOPLESCHOICE HEATING & A	90.00	.00	90.00	4978	REPROGRAMMING THERMOSTATS
020094	11/16/11	PGE01	P G & E	63063.33	.00	63063.33	OCT 2011	ELECTRICITY
020095	11/16/11	PRE01	PRECISION JANITORIAL	650.00	.00	650.00	217	JANITORIAL SERVICES-OCTOB
020096	11/16/11	PWS01	PROTECTIVE WEATHER STRUCT	438.58	.00	438.58	5-09911	INSTALL VENTS FOR THE EUR
020097	11/16/11	QUI04	QUINN POWER SYSTEMS	547.61	.00	547.61	5072	GENERATOR REPAIR/MAINTENA
020098	11/16/11	RBA01	R BAKER, INC	150795.90	.00	150795.90	1110-5464	FRONTAGE RD TRUNK SEWER #
020099	11/16/11	SAN04	SANTA MARIA TIMES	117.25	.00	117.25	00179015	NOTICE-FINAL EIR
020100	11/16/11	SAN09	SAN LUIS MAILING SERVICE	45.13	.00	45.13	224441A	MAIL LATE NOTICES
				124.08	.00	124.08	224441B	POSTAGE-LATE NOTICES
				189.09	.00	189.09	224494A	MAIL BILLS
				1058.60	.00	1058.60	224494B	POSTAGE FOR BILLS
			Check Total.....:	1416.90	.00	1416.90		
020101	11/16/11	SHI01	SHIPSEY & SEITZ, INC	11416.80	.00	11416.80	09302011	LEGAL SERVICES
020102	11/16/11	SLO06	SAN LUIS OBISPO TAX COLL	1026.40	.00	1026.40	B11031	PROPERTY TAXES
				7.00	.00	7.00	B11031A	PROPERTY TAXES
			Check Total.....:	1033.40	.00	1033.40		
020103	11/16/11	SOU01	SOUTH COUNTY SANITARY	34.92	.00	34.92	3489558	GARBAGE SERVICE-OFFICE
				169.12	.00	169.12	3490910	GARBAGE SERVICE-OLDE TOWN

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020104	11/16/11	SOU07	SOUTH COUNTY SANITARY	4347.00	.00	4347.00	NOV 2011	RATE DEFFERAL-RESIDENTIAL
020105	11/16/11	SOU08	SOUTH COUNTY SANITARY SVC	1353.00	.00	1353.00	NOV 2011	RATE DEFFERAL-COMMERCIAL
020106	11/16/11	STA08	STAPLES	82.60	.00	82.60	953241001	OFFICE SUPPLIES
020107	11/16/11	TAF01	TAFT ELECTRIC	1045.00	.00	1045.00	30751P	NEW GENERATOR SET UP
020108	11/16/11	TER01	TERMINIX	244.44	.00	244.44	B11102	OFFICE-ANNUAL PEST CONTRO
020109	11/16/11	THE01	THE GAS COMPANY	18.43	.00	18.43	NOV 2011A	OFFICE HEAT
				16.30	.00	16.30	NOV 2011B	SHOP HEAT
			Check Total.....:	34.73	.00	34.73		
020110	11/16/11	TRA02	TRAMUTOLA	8368.64	.00	8368.64	118917	SUPPLEMENTAL WATER-OUTREA
				8241.39	.00	8241.39	118925	PRINTING-SUPPLEMENTAL OUT
			Check Total.....:	16610.03	.00	16610.03		
020111	11/16/11	TRI03	THE TRIBUNE	345.60	.00	345.60	6963800	EMPLOYMENT AD
020112	11/16/11	TUC01	TUCKFIELD & ASSOCIATES	2295.00	.00	2295.00	308	WATER RATE STUDY
020113	11/16/11	UCM01	UTILITY COST MANAGEMENT L	6811.33	.00	6811.33	15964	ELECTRICAL SAVINGS JULY-S
020114	11/16/11	UPS01	UPS STORE #6031	9.33	.00	9.33	1662	SHIPPING
020115	11/16/11	USA01	USA BLUEBOOK	-89.79	.00	-89.79	101038C	OPERATING SUPPLIES
				97.55	.00	97.55	415186	OPERATING SUPPLIES
				431.46	.00	431.46	514028	TUBE HOUSING/PUMP TUBES
			Check Total.....:	439.22	.00	439.22		
020116	11/16/11	USB01	US BANK (VISA)	116.10	.00	116.10	102411A	TRAVEL/MILEAGE
				368.00	.00	368.00	102411B	EDUCATION/TRAINING
				352.50	.00	352.50	102411C	COMPUTER EXPENSE
				181.36	.00	181.36	102411D	MEETINGS
				489.32	.00	489.32	102411E	OPERATING SUPPLIES
			Check Total.....:	1507.28	.00	1507.28		
020117	11/16/11	VER01	VERIZON	38.22	.00	38.22	B11031	TELEPHONE
020118	11/16/11	VIE01	VIERHEILIG, LARRY	100.00	.00	100.00	111611	BOARD MEETING 11-16-11
020119	11/16/11	WAG01	WAGNER & BONSIGNORE	6948.45	.00	6948.45	10-11-1	GROUNDWATER LITIGATION
020120	11/16/11	WIN01	WINN, MICHAEL	100.00	.00	100.00	11-16-11	BOARD MEETING 11-16-11
020121	11/16/11	WIN02	WINN, MICHAEL	571.65	.00	571.65	B11102	REIMBURSEMENT-MILEAGE JUN
020122	11/16/11	\A006	ATLANTIC & PACIFIC REAL E	41.42	.00	41.42	000B11101	MQ CUSTOMER REFUND FOR AT

NIPOMO COMMUNITY SERVICES DISTRICT

Serving the Community Since 1965

REGULAR DRAFT MINUTES

OCTOBER 26, 2011, AT 9:00 A.M.

BOARD ROOM 148 SOUTH WILSON STREET, NIPOMO, CA

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BOARD of DIRECTORS

JAMES HARRISON, PRESIDENT
LARRY VIERHEILIG, VICE PRESIDENT
MICHAEL WINN, DIRECTOR
ED EBY, DIRECTOR
DAN A. GADDIS, DIRECTOR

PRINCIPAL STAFF

MICHAEL S. LEBRUN, GENERAL MANAGER
LISA BOGNUDA, ASSISTANT GENERAL MANAGER
MERRIE WALLRAVIN, SECRETARY/CLERK
JON SEITZ, GENERAL COUNSEL
PETER SEVCIK, DISTRICT ENGINEER

Mission Statement: The Nipomo Community Services District's mission is to provide its customers with reliable, quality, and cost-effective services now and in the future.

00:00:00

A. CALL TO ORDER AND FLAG SALUTE

President Harrison called the Regular Meeting of October 26, 2011, to order at 9:00 a.m. and led the flag salute.

President Harrison announced that closed session Item I-3 will not be heard in closed session. It will be on the agenda for the November 16, 2011 meeting as an administrative item.

00:00:44

B. ROLL CALL AND PUBLIC COMMENT ON ITEMS NOT ON AGENDA

At Roll Call all Board members were present.

There was no public comment.

00:01:45

C. PRESENTATIONS AND PUBLIC COMMENT

C-1) SHERIFF COMMANDER ROBIN WECKERLY
Update re: South County Law Enforcement Activities

Sheriff Commander Weckerly was unable to attend this meeting.

C-2) CAL FIRE BATTALION CHIEF BILL FISHER
Update re: South County Cal Fire Activities

Battalion Chief Bill Fisher reviewed the activity report for September 2011. Chief Fisher answered questions from the Board. The Board thanked Chief Fisher for his report.

C-3) NCSO SUPERINTENDENT TINA GRIETENS
Update re: Summary of Utility Division Activities

Tina Grietens, NCSO Utility Superintendent, gave an update on the staffing crisis in the operations field. Ms. Grietens answered questions from the Board. The Board thanked Ms. Grietens for her report.

C-4) DIRECTORS' ANNOUNCEMENTS OF DISTRICT & COMMUNITY INTEREST
Receive Announcements from Directors Items of District & Community Interest

Director Gaddis

- ◇ October 24, 2011 – SCAC met and was concerned with getting funding for the SCAC.

Director Vierheilig

- ◇ November 1, 2011 – The Finance Committee will meet at 9:00 a.m. at NCSO.

Copy of document found at www.NoNewWipTax.com

SUBJECT TO BOARD APPROVAL

Director Eby

- ◇ October 20, 2011 - LAFCO approved the Pismo Beach Sphere of Influence and added the Godfrey Property.
- ◇ October 31, 2011 – Ad Hoc Committee will meet at 1:00 p.m. at NCSD.
- ◇ November 9, 2011 – NCSD will hold a Town Hall meeting from 6:30 to 8:30 p.m. about solutions to the water shortage on the Nipomo Mesa at the Nipomo High School Olympic Hall.

Director Winn

- ◇ October 15, 2011 – NCSD sponsored a presentation by David Fross called "Reimagining the California Lawn. The presentation was excellent and well attended.
- ◇ October 24, 2011 – SCAC met.
- ◇ October 25, 2011 – The SLO County Board of Supervisors met and voted 5-0, on NCSD forming a tax assessment district for Supplemental Water.
- ◇ October 28, 2011 – Will meet with Dave Watson to discuss the proposed Pismo Beach annexation.
- ◇ November 2, 2011 – WRAC will meet in SLO at 1:30 p.m. The final draft of the County Master Water Plan will be presented.

Director Harrison

- ◇ November 9, 2011 – The Fire Safe Council will meet and will demonstrate a mastication machine that will turn live standing weeds into mulch.
- ◇ November 7, 2011 – Agenda setting meeting with Vice President and General Manager at 2:00 p.m.
- ◇ November 8, 2011 - County Trail Association will meet at 6:00 p.m. with the bicycle trails committee.

C-3) PUBLIC COMMENT ON ITEMS NOT ON AGENDA

There was no public comment.

D. CONSENT AGENDA

- D-1) APPROVE WARRANTS
- D-2) APPROVE OCTOBER 12, 2011 REGULAR BOARD MEETING MINUTES
- D-3) CONSIDER AUTHORIZING AN EXPENDITURE OF \$58,424 TO PURCHASE A PORTABLE GENERATOR FOR TEFFT STREET LIFT STATION
- D-4) QUARTERLY INVESTMENT POLICY
- D-5) CONSIDER A \$12,000 BUDGET AUGMENTATION FOR HAMNER, JEWELL & ASSOCIATES INCREASING NOT TO EXCEED LIMIT FOR PROPERTY NEGOTIATION SERVICES IN SUPPORT OF SUPPLEMENTAL WATER PROJECT FROM \$70,000 TO \$82,000

Michael LeBrun, General Manager, and Lisa Bognuda, Finance Director, answered questions from the Board.

President Harrison pulled Item D-5 for further discussion.

There was no public comment.

Upon the motion of Director Winn and seconded by Director Vierheilg, the Board unanimously approved Items D-1, D-2, D-3, and D-4 as amended.

SUBJECT TO BOARD APPROVAL

**Nipomo Community Services District
REGULAR DRAFT MEETING
MINUTES**

Vote 5-0.

YES VOTES	NO VOTES	ABSENT
Directors Winn, Vierheilig, Eby, Gaddis, and Harrison	None	None

RESOLUTION NO. 2011-1237

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES

APPROVING THE PURCHASE OF A
PORTABLE GENERATOR FOR THE
TEFFT STREET SEWER LIFT STATION

Item D-5

Michael LeBrun, General Manager, and Jon Seitz, District Legal Counsel, answered questions from the Board.

There was no public comment.

Jon Seitz, District Legal Counsel, announced that the Board can only discuss property acquisitions, not contracts, in closed session.

Upon the motion of Director Winn and seconded by Director Eby, the Board approved a \$12,000 budget augmentation with Hamner, Jewell & Associates and directed staff to issue a task order and revise the project not to exceed to \$82,000.

Vote 3-2.

YES VOTES	NO VOTES	ABSENT
Directors Winn, Eby, and Gaddis	Directors Vierheilig and Harrison	None

The Board took a break from 9:55 to 10:15 a.m.

E. ADMINISTRATIVE ITEMS

E-1) CONSIDER APPROVAL OF SCOPE AMENDMENT #12 WITH AECOM FOR ENGINEERING SERVICES IN THE AMOUNT OF \$252,059 AND SCOPE AMENDMENT #13 WITH AECOM FOR ENGINEERING SERVICES IN THE AMOUNT OF \$132,091 FOR DESIGN OF SUPPLEMENTAL WATER PROJECT

Peter Sevcik, District Engineer, reviewed the report as presented in the Board packet. Mike Nunley, AECOM Project Manager, reviewed scope amendment #12 for design of the Supplemental Water Project. Michael LeBrun, General Manager, Jon Seitz, District Legal Counsel, Peter Sevcik, District Engineer, and Mr. Nunley answered questions from the Board. The Board thanked Mr. Nunley for his report.

There was no public comment.

Upon the motion of Director Winn and seconded by Director Eby, the Board approved scope amendment #12 with AECOM in the amount of \$252,059 and authorized the General Manager to execute the necessary task order.

Vote 4-1.

YES VOTES	NO VOTES	ABSENT
Directors Winn, Eby, Vierheilig, and Gaddis	Director Harrison	None

00:54:10

Nipomo Community Services District
REGULAR DRAFT MEETING
MINUTES

02:05:12

- E-1) CONSIDER APPROVAL OF SCOPE AMENDMENT #12 WITH AECOM FOR ENGINEERING SERVICES IN THE AMOUNT OF \$252,059 AND SCOPE AMENDMENT #13 WITH AECOM FOR ENGINEERING SERVICES IN THE AMOUNT OF \$132,091 FOR DESIGN OF SUPPLEMENTAL WATER PROJECT (Cont.)

Mike Nunley, AECOM Project Manager, reviewed scope amendment #13 for additional design related to the Supplemental Water Project. Michael LeBrun, General Manager, Jon Seitz, District Legal Counsel, Peter Sevcik, District Engineer, and Mr. Nunley answered questions from the Board. The Board thanked Mr. Nunley for his report.

There was no public comment.

The Board discussed the item.

Upon the motion of Director Winn and seconded by Director Eby, the Board unanimously directed staff to contact all of the other water purveyors for commitment of payment of their portion of scope amendment #13, if the assessment vote fails. Once staff has a commitment, bring this item back on a future agenda.

Vote 5-0.

YES VOTES	NO VOTES	ABSENT
Directors Winn, Eby, Vierheilig, Gaddis, and Harrison	None	None

03:10:24

- I. CLOSED SESSION ANNOUNCEMENTS

- I-1) CONFERENCE WITH DISTRICT LEGAL COUNSEL RE: PENDING LITIGATION PURSUANT TO GC §54956.9 SMWWCD VS. NCSO (SANTA CLARA COUNTY CASE NO. CV 770214, SIXTH APPELLATE COURT CASE NO. H032750 AND ALL CONSOLIDATED CASES).
- I-2) CONFERENCE WITH LEGAL COUNSEL RE: PENDING LITIGATION PURSUANT TO GC SECTION 54956.9; NCSO vs. County SLO, ET AL. (CASE #CV090010)
- I-3) CONSIDER A \$11,500 BUDGET AUGMENTATION FOR WAGNER BONSIGNORE CONSULTING ENGINEERS INCREASING NOT TO EXCEED FOR LITIGATION SUPPORT FOR 2011 TO \$106,500 [RECOMMEND BY MOTION AND ROLL CALL VOTE APPROVE BUDGET AUGMENTATION FOR WAGNER & BONSIGNORE AND AUTHORIZE STAFF TO ISSUE A TASK ORDER IN THE AMOUNT OF \$11,500]

Jon Seitz, District Legal Counsel, announced that item I-3 was removed from closed session. The Board will only discuss items I-1 and I-2.

- J. PUBLIC COMMENT ON CLOSED SESSION ITEMS

There was no public comment.

- K. ADJOURN TO CLOSED SESSION

President Harrison adjourned to closed session at 12:25 p.m.

Nipomo Community Services District
REGULAR DRAFT MEETING
MINUTES

L. OPEN SESSION
ANNOUNCEMENT OF ACTIONS, IF ANY, TAKEN IN CLOSED SESSION

The Board came back into Open Session at 2:10 p.m.

Jon Seitz, District Legal Counsel, announced that item I-3 was not considered in closed session.

Jon Seitz, District Legal Counsel, announced that the Board discussed items I-1 and I-2 listed above for closed session, but took no reportable action.

03:12:06

E-2) CONSIDER APPROVAL OF TASK ORDER WITH AECOM FOR PROFESSIONAL SERVICES IN THE AMOUNT OF \$41,373 FOR SCADA UPGRADE PROJECT PROPOSAL AND CONSTRUCTION SUPPORT SERVICES

Peter Sevcik, District Engineer, reviewed the report as presented in the Board packet. Mr. Sevcik answered questions from the Board.

There was no public comment.

Upon the motion of Director Vierheilig and seconded by Director Eby, the Board unanimously approved the following:

1. Authorize a task order for SCADA upgrade project procurement and construction phase services with AECOM in the amount of \$41,373 and authorize the General Manager to execute the task order.

2. Authorize the General Manager to issue a change order to the task order with an aggregate total amount not to exceed \$4,000.
Vote 5-0.

YES VOTES	NO VOTES	ABSENT
Directors Vierheilig, Eby, Winn, Gaddis, and Harrison	None	None

03:25:12

F. MANAGER'S REPORT

Michael LeBrun, Interim General Manager, reviewed the report as presented in the Board packet. Mr. LeBrun answered questions from the Board. There was no public comment.

03:48:43

G. COMMITTEE REPORT

Ad Hoc Committee for Education and Outreach. There was no public comment.

Nipomo Community Services District
REGULAR DRAFT MEETING
MINUTES

03:51:24

H. DIRECTOR'S REQUESTS TO STAFF AND SUPPLEMENTAL REPORTS

Director Gaddis

- ◇ Stated that he will attend the November 16, 2011, Regular Board meeting.
- ◇ Requested a meeting with the General Manager to discuss funding options for the Supplemental Water Project.

Director Vierheilig

- ◇ Requested an update on personnel matters.

Director Eby

- ◇ Questioned if it is now appropriate to consider the 2.3 million dollar grant as an early start for the Supplemental Water Project and, if so, how we might use it.

Director Winn

- ◇ Questioned staff on the timing of getting the grant money and questioned if the County is doing everything necessary.
- ◇ Interested in the amount of money that the District, as well as the other player, have spent on the Santa Maria Groundwater Litigation.
- ◇ Questioned consultant fees.
- ◇ Questioned how the District can participate in weed abatement in coordination with Cal Fire.
- ◇ Requested a presentation to County Chapter CSDA on weed abatement by County Fire Marshall Paul Lee.

ADJOURN

President Harrison adjourned the meeting at 3:10 p.m.

MEETING SUMMARY	HOURS
Regular Meeting	4.30
Closed Session	1.30
TOTAL HOURS	6.00

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: NOVEMBER 10, 2011



**REVIEW PROPOSED AMENDMENT TO THE CALIFORNIA
EMPLOYER'S RETIREE BENEFIT TRUST PROGRAM (CERBT)
AGREEMENT TO ALLOW THE USE OF THE ALTERNATIVE
MEASUREMENT METHOD (AMM) TO PERFORM THE OPEB
VALUATION**

ITEM

Review proposed amendment to the California Employer's Retiree Benefit Trust Program (CERBT) Agreement to allow the use of the Alternative Measurement Method (AMM) to perform the OPEB (Other Post-Employment Benefit) valuation.

BACKGROUND

On April 30, 2008, the Board of Directors adopted Resolution 2008-1078, Approving Agreement and Election to Prefund Other Post Employment Benefits through CALPERS and Certification of OPEB Funding Policy and GASB 43/45 Reporting Compliance.

The agreement provides that the District shall provide CERBT an actuarial valuation report on a biennial basis. The next reporting requirement for the District is June 30, 2012. The two prior actuarial valuations were completed by a certified actuarial at a cost of \$6,600 and \$5,570, respectively.

Government Accounting Standards Board (GASB) now allows the use of a simplified approach to the valuation called the Alternative Measurement Method (AMM) for employers with fewer than 100 active and retired plan members.

In order to be eligible to use the AMM, the CERBT requires the District to adopt the newer version of the Agreement (revised 6/23/10) (attached). The changes to the agreement are outlined by CALPERS (attached).

Staff has found firms (only by research on the web) that offer the AMM computation for approximately \$950 - \$1,500.

By approving the newer agreement, it provides the District the option of using the actuarial valuation or the AMM.

On November 1, 2011, the Finance Committee met and unanimously agreed to recommend to the Board of Directors to approve the amended contract and direct Staff to use the Alternative Measurement Method for reporting to CERBT.

RECOMMENDATION

It is recommended that the Board approve the CERBT Agreement and direct Staff to use the AMM for reporting to CERBT.

ATTACHMENTS

- Changes to the Agreement
- Proposed Agreement (Rev 6/23/10)
- Adopted Agreement (Rev 1/9/08)



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[Summary of Actuarial Information Required for CalPERS Financial Statements \(XLS, 62 KB\)](#)

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Agreement

The following changes have been made to the agreement.

Revision 06/23/2010: The authorizing signature block was changed replacing Ron Seeling with Alan Milligan.

Revision 03/01/2010: Language was added to the Agreement in Section C to allow the Alternative Measurement Method (AMM). In December of 2009 the Governmental Accounting Standards Board released Statement No. 57 allowing agencies to use the AMM and to participate in a multiple employer plan.

Revision 12/1/2009: The authorizing signature block was changed replacing Ken Marzion with Ron Seeling.

Revision 12/17/2008: Language was added in Section H(5) to provide the possibility of termination in less than 36 months, subject to Board approval.

Revision 04/25/2008: Changes were made to Section C(5) to add the words "The minimum" and "whichever is less" as a clarification of the intent of this section, which is that the minimum Annual Required Contribution (ARC) is \$5,000 or the ARC if it is lower than that amount.

Revision 01/09/2008: Assembly Bill 554 (Hernandez) allows all California public agencies, regardless of whether they contract with CalPERS to provide health benefits for their employees, to participate in the California Employers' Retiree Benefit Trust (CERBT) Fund. The new law went into effect January 1, 2008. The Agreement was revised to eliminate language that had restricted participation in the trust to employers contracting for health benefits through CalPERS. These changes include:

- Deleting PEMHCA-related language from the Section: Whereas (3)
- Deleting Section H(1)b, which related to employers ceasing to participate in PEMHCA
- Updating the mailing address in Section A(1) to reflect a more direct route for submitting CERBT Agreements

Revision 12/10/2007: Changes were made to include added references to Section F(1) and H(7) referring to GASB 43 and deleted the words "at any time" from Section I(1).

Revision 07/10/2007: Changes were made to clarify the means by which CERBT adheres to GASB guidelines. These included:

- In Section C(1) the timing and requirements for future valuations have been changed to match GASB 45

▼ What

- Employ

▼ Short

- Public E
- Employ
- Commit
- GASB 4
- (PDF, 3
- Request
- Extract
- Board 8
- Meeting
- Agenda

New Agreement.

Adopted 4-30-08

- Benefit Programs & Contracting Services
- Part-Time California National Guard Membership
- Actuarial, Risk Pooling, & GASB 27 Information
- Circular Letters
- Sign up for CalPERS Employer eBulletin
- Policies & Procedures
- Employer Education & Events
- Forms & Publications Center
- FAQs - For Employers
- Tips for Helping Your Employees
- Legislation, Precedential Board Decisions, Regulations & Statutes
- Video Center
- Resource Library
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- In Section C(4) the definition of "projected benefits" was clarified
- In Section D(6): Any return of trust assets to the employer will be consistent with applicable accounting and legal requirements
- In Section F(1): Disbursements will be limited to the amount of annual retiree premiums and other OPEB costs
- In Section F(4) Disbursement restrictions during the first three years eliminated

[View the Agreement](#) (PDF, 44 KB).

Dated: 06-28-2010



CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST PROGRAM ("CERBT")

**AGREEMENT AND ELECTION
OF**

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST EMPLOYMENT
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) _____
(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 43 consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;

NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to: CalPERS
 Constituent Relations Office
 CERBT (OPEB)
 P.O. Box 942709
 Sacramento, CA 94229-2709

Filing in person, deliver to:
 CalPERS Mailroom
 Constituent Relations Office
 CERBT (OPEB)
 Attn: Employer Services Division
 400 Q Street
 Sacramento, CA 95811

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

C. Other Post Employment Benefits (OPEB) Cost Reports and Employer Contributions

(1) Employer shall provide to the Board an OPEB cost report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB 43. This OPEB cost report may be prepared as an actuarial valuation report or, if the employer is qualified under GASB 45 and 57, may be prepared as an Alternative Measurement Method (AMM) report.

- (a) Unless qualified under GASB 45 and 57 to provide an AMM report, Employer shall provide to the Board an actuarial valuation report. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB 43 and 57, and shall be:
 - 1) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
 - 2) prepared in accordance with generally accepted actuarial practice and GASB 43, 45 and 57; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.
- (b) If qualified under GASB 45 and 57, Employer may provide to the Board an AMM report. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB 43 and 57, and shall be:
 - 1) affirmed by Employer's external auditor, or by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board, to be consistent with the AMM process described in GASB 45;
 - 2) prepared in accordance with GASB 43, 45, and 57; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any OPEB cost report submitted to it, but shall not unreasonably do so. In the event that the Board determines, in its sole discretion, that

the OPEB cost report is not suitable for use in the Board's financial statements or if Employer fails to provide a required OPEB cost report, the Board may obtain, at Employer's expense, an OPEB cost report that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such OPEB cost report by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the OPEB cost report acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB Statement No. 45. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) The minimum Employer contribution will be at least \$5000 or be equal to Employer's Annual Required Contribution, whichever is less, as that term is defined in GASB Statement No. 45. Contributions can be made at any time following the seventh day after the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

D. Administration of Accounts, Investments, Allocation of Income

(1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts will be maintained for each employer so that Employer's assets will provide benefits only under employer's plan.

(2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).

(3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.

(4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.

(5) Investment income shall be allocated among employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.

(6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

E. Reports and Statements

(1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.

(2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

F. Disbursements

(1) Employer may receive disbursements not to exceed the annual premium and other costs of post employment healthcare benefits and other post employment benefits as defined in GASB 43.

(2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) that are received on or after the first of a month will be processed by the 15th of the following month. (For example, a disbursement request received on or between March 1st and March 31st will be processed by April 15th; and a disbursement request received on or between April 1st and April 30th will be processed by May 15th.)

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the written instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After thirty-six (36) months have elapsed from the effective date of this Agreement or at such earlier date as may be approved by the Board in its sole discretion:

- (a) Employer may request a trustee to trustee transfer of the assets in Employer's Prefunding Account. Upon satisfactory showing to the Board that the transfer will satisfy applicable requirements of the Internal Revenue Code and the Board's fiduciary duties, then the Board shall effect the transfer within one hundred twenty (120) days. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the disbursement date and shall include investment earnings up to the investment earnings allocation date immediately preceding the disbursement date. In no event shall the investment earnings allocation date precede the transfer by more than 120 days.
- (b) Employer may request a disbursement of the assets in Employer's Prefunding Account. Upon satisfactory showing to the Board that all of Employer's obligations for payment of post employment health care benefits and other post employment benefits and reasonable administrative costs of the Board have been satisfied, then the Board shall

effect the disbursement within one hundred twenty (120) days. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the disbursement date and shall include investment earnings up to the investment earnings allocation date immediately preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement by more than 120 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post employment health care benefits and other post employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as defined in GASB 43), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post employment health care benefits and other post employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

I. General Provisions

(1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

(2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, at all

reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.

- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:
 1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
 2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
 3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
 4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
 5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written confirmation of receipt. Any notice given by telex or fax shall be

deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.

6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.
- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

(4) Modification

This Agreement may be supplemented, amended, or modified only by the mutual agreement of the parties. No supplement, amendment, or modification of this Agreement shall be binding unless it is in writing and signed by the party to be charged.

(5) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

(6) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(7) Necessary Acts, Further Assurances

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

A majority vote of Employer's Governing Body at a public meeting held on the _____ day of the month of _____ in the year _____, authorized entering into this Agreement.

Signature of the Presiding Officer: _____

Printed Name of the Presiding Officer: _____

Name of Governing Body: _____

Name of Employer: _____

Date: _____

BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
ALAN MILLIGAN
ACTUARIAL AND EMPLOYER SERVICES BRANCH
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

To be completed by CalPERS The effective date of this Agreement is: _____
--

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2008-1078

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING AGREEMENT AND ELECTION TO PREFUND OTHER POST
EMPLOYMENT BENEFITS THROUGH CALPERS AND CERTIFICATION OF OPEB
FUNDING POLICY AND GASB 43/45 REPORTING COMPLIANCE

WHEREAS, the Nipomo Community Services District (herein "District") Board of Directors (herein "Board") is a local governmental agency formed and authorized to provide services within its jurisdiction, pursuant to Section 61000 et seq. of the California Government Code; and

WHEREAS, Statement 45 of the Governmental Accounting Standards Board (GASB 45) establishes standards for the measurement, recognition and display of OPEB expenses/expenditures, and related liabilities (assets), note disclosures, and if applicable, required supplementary information in the financial reports of State and local governmental employers; and

WHEREAS, Nipomo Community Services District provides medical benefits to its retirees, thus, the District will be required to fund its OPEB liability.

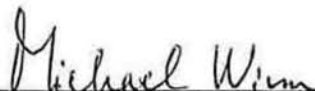
NOW, THEREFORE, the Board of Directors of the Nipomo Community Services District does hereby resolve, declare, determine and order as follows:

1. Authorize the Board President to execute the agreement and election Exhibit "A"
2. Authorize the Board President to execute the Certification of OPEB Funding Policy and GASB 43/45 Reporting Compliance Exhibit "B"

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

AYES: Directors Vierheilg, Harrison, Trotter, Eby and Winn
NOES: None
ABSENT: None
CONFLICTS: None

The foregoing resolution is hereby passed, approved and adopted by the Board of Directors of the Nipomo Community Services District this 30th day of April, 2008.



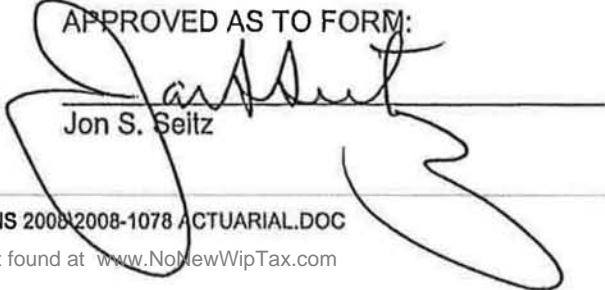
Michael Winn, President
Nipomo Community Services District

ATTEST:



Donna K. Johnson

APPROVED AS TO FORM:



Jon S. Seitz

CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST PROGRAM ("CERBT")

**AGREEMENT AND ELECTION
OF**

NIPOMO COMMUNITY SERVICES DISTRICT

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST EMPLOYMENT
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) Nipomo Community Services District

(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 43 consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;

NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to: CalPERS
 Constituent Relations Office
 CERBT (OPEB)
 P.O. Box 942709
 Sacramento, CA 94229-2709

Filing in person, deliver to:
 CalPERS Mailroom
 Attn: Employer Services Division
 400 Q Street
 Sacramento, CA 95814

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

C. Actuarial Valuation and Employer Contributions

(1) Employer shall provide to the Board an actuarial valuation report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB Statement No. 43, and shall be:

- (a) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
- (b) prepared in accordance with generally accepted actuarial practice and GASB Statement Nos. 43 and 45; and,
- (c) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any actuarial valuation report submitted to it, but shall not unreasonably do so. In the event that the Board determines, in its sole discretion, that the actuarial valuation report is not suitable for use in the Board's financial statements or if Employer fails to provide a required actuarial valuation, the Board may obtain, at Employer's expense, an actuarial valuation that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such actuarial valuation by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the actuarial valuation acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB Statement No. 45. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) Any Employer contribution will be at least \$5000 or be equal to Employer's Annual Required Contribution as that term is defined in GASB Statement No. 45. Contributions can be made at any time following the seventh day after the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

D. Administration of Accounts, Investments, Allocation of Income

- (1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts will be maintained for each employer so that Employer's assets will provide benefits only under employer's plan.
- (2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).
- (3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.
- (4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.
- (5) Investment income shall be allocated among employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.
- (6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

E. Reports and Statements

- (1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.
- (2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

F. Disbursements

- (1) Employer may receive disbursements not to exceed the annual premium and other costs of post employment healthcare benefits and other post employment benefits as defined in GASB 43.
- (2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) that are received on or after the first of a month will be processed by the 15th of the following month. (For example, a disbursement request received on or between March 1st and March 31st will be processed by April 15th; and a disbursement request received on or between April 1st and April 30th will be processed by May 15th.)

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After thirty-six (36) months have elapsed from the effective date of this Agreement:

- (a) Employer may request a trustee to trustee transfer of the assets in Employer's Prefunding Account. Upon satisfactory showing to the Board that the transfer will satisfy applicable requirements of the Internal Revenue Code and the Board's fiduciary duties, then the Board shall effect the transfer within one hundred twenty (120) days. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the disbursement date and shall include investment earnings up to the investment earnings allocation date immediately preceding the disbursement date. In no event shall the investment earnings allocation date precede the transfer by more than 120 days.
- (b) Employer may request a disbursement of the assets in Employer's Prefunding Account. Upon satisfactory showing to the Board that all of Employer's obligations for payment of post employment health care benefits and other post employment benefits and reasonable administrative costs of the Board have been satisfied, then the Board shall effect the disbursement within one hundred twenty (120) days. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the disbursement date and shall include investment earnings up to the investment earnings allocation date immediately preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement by more than 120 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post employment health care benefits and other post employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as defined in GASB 43), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post employment health care benefits and other post employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated

with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

I. General Provisions

(1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

(2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, at all reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.
- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:

1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written confirmation of receipt. Any notice given by telex or fax shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.
6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.

- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

(4) Modification

This Agreement may be supplemented, amended, or modified only by the mutual agreement of the parties. No supplement, amendment, or modification of this Agreement shall be binding unless it is in writing and signed by the party to be charged.

(5) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

(6) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(7) Necessary Acts, Further Assurances

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

A majority vote of Employer's Governing Body at a public meeting held on the 30th day of the month of April in the year 2008, authorized entering into this Agreement.

Signature of the Presiding Officer: Michael Winn

Printed Name of the Presiding Officer: Michael Winn

Name of Governing Body: Board of Directors

Name of Employer: Nipomo Community Services District

Date: 4/30/08

BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
KENNETH W. MARZION
ACTUARIAL AND EMPLOYER SERVICES BRANCH
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

To be completed by CalPERS
The effective date of this Agreement is: _____

CERTIFICATION OF OPEB FUNDING POLICY &
GASB 43/45 REPORTING COMPLIANCE



As the employer, I certify that our funding policy is to contribute consistently an amount at least equal to 100 % of the ARC.

The California Employers' Retiree Benefit Trust (CERBT) fund plan includes more than 200 members. We understand that, under GASB 43, paragraph 33, as an employer participating in the CalPERS CERBT, we must obtain an actuarial valuation on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required in order to facilitate CalPERS compliance with GASB 43 reporting requirements, and we agree to make any information requested available to CalPERS on a timely basis. Our contact information is noted below.

We understand that CalPERS will report aggregated GASB 43 information in the Schedule of Funding Progress and Schedule of Employer Contributions

Nipomo Community Services District

Name of Employer

Michael Winn, President of the Board of Directors

Printed Name and Title of Person Signing the Form

Michael Winn
Signature

5 MAY 2008
Date

<u>Bruce Buel</u>	
Designated Employer Contact Name for GASB Reporting	
<u>805-929-1133</u>	<u>bbuel@ncsd.ca.gov</u>
Phone #	Email Address

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: NOVEMBER 10, 2011

**AGENDA ITEM
D-4
NOVEMBER 16, 2011**

**REVIEW SOLID WASTE RATE FRANCHISE FEE AND RATE INCREASE
DEFERRAL**

ITEM

Review solid waste fund balance and consider schedule for considering deferred solid waste rate increase. [RECOMMEND REVIEW INFORMATION AND CONTINUE RATE INCREASE DEFERRAL]

BACKGROUND

South County Sanitary Services (SCSS) provides solid waste collection services to homes throughout southern San Luis Obispo County. SCSS provides these services to District customers under a Franchise Agreement with the District.

In August 2011, SCSS requested a 5% rate 'interim-year' increase throughout the south county service area. At the August 10, 2011 Regular meeting, your Board elected to defer the requested increase and offset the 'lost' income to SCCC by expending \$5,700 of District solid waste reserves monthly and directed staff to schedule a quarterly review of the deferral and solid waste fund balance.

The District's solid waste fund (Fund #300) balance is \$243,912. The proposed solid waste rate increase would have become effective on November 1, 2011. Accordingly, the District did receive the first deferral billing for November 2011.

FISCAL IMPACT

Each month the increase is deferred impact the solid waste reserves by \$5,700.

RECOMMENDATION

Staff recommends the Board review the information and continue the rate increase deferral.

ATTACHMENT

None

t:\board matters\board meetings\board letter\2011\111116 solidwaste fee review.doc