

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: FEBRUARY 6, 2015



PRESENTATIONS AND REPORTS

The following presentations and reports are scheduled:

- C-1) ENGINEERING AND OPERATIONS – INTRODUCTION OF NEW EMPLOYEES
- C-2) SLO COUNTY SHERIFF COMMANDER JAY DONOVAN
- C-3) REPORT ON JANUARY 10, 2015 REGULAR MEETING CLOSED SESSION
Announcement of actions, if any, taken in Closed Session
- C-4) DIRECTORS' ANNOUNCEMENTS OF DISTRICT & COMMUNITY INTEREST AND REPORTS ON ATTENDANCE AT PUBLIC MEETINGS, TRAINING PROGRAMS, CONFERENCES, AND SEMINARS.
Receive Announcements and Reports from Directors
- C-5) RECEIVE PUBLIC COMMENT ON PRESENTATIONS AND REPORTS PRESENTED UNDER ITEM C AND BY MOTION RECEIVE AND FILE PRESENTATIONS AND REPORTS

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: FEBRUARY 6, 2015

AGENDA ITEM
D
FEBRUARY 11, 2015

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 removed. If discussion is desired, the item may be removed from the Consent Agenda by a Board member and will be considered separately at the conclusion of the Administrative Items. Individual items on the Consent Agenda are approved by the same vote that approves the Consent Agenda, unless an item is pulled for separate consideration. The recommendations for each item are noted in bracket. Members of the public may comment on the Consent Agenda items.

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

- D-1) WARRANTS [RECOMMEND APPROVAL]
- D-2) APPROVE JANUARY 28, 2015 REGULAR BOARD MEETING MINUTES
[RECOMMEND APPROVAL]
- D-3) INVESTMENT POLICY – FOURTH QUARTER REPORT [RECOMMEND ACCEPT]
- D-4) SECOND QUARTER FINANCIAL REPORT [RECOMMEND ACCEPT]

TO: BOARD OF DIRECTORS
 FROM: MICHAEL S. LEBRUN *MSL*
 GENERAL MANAGER
 DATE: FEBRUARY 6, 2015

**AGENDA ITEM
 D-1
 FEBRUARY 11, 2015**

**TOTAL COMPUTER CHECKS
 \$631,980.05**

HAND WRITTEN CHECKS

01-28-15	20360	PGE
02-11-15	20361	CSDA, SAN LUIS OBISPO CHAPTER
02-11-15	20362	SWRCB
02-11-15	20363	SWRCB

ELECTRICITY	\$34,766.44
ANNUAL MEETING	\$120.00
GRADE 1 CERTIFICATION	\$55.00
GRADE 2 CERTIFICATION	\$60.00

VOIDS – 10296, 20355 AND 20356

COMPUTER GENERATED CHECKS

23924	01/31/15	EMP01	EMPLOYMENT DEVELOP DEPT	B50126	01/26/15	STATE INCOME TAX	01-15	1556.83	1556.83
23925	01/31/15	MID01	RABOBANK-PAYROLL TAX DEPOS	B50126	01/26/15	FEDERAL INCOME TAX	01-15	5042.06	
23925	01/31/15	MID01	RABOBANK-PAYROLL TAX DEPOS	1B50126	01/26/15	FICA	01-15	62.00	
23925	01/31/15	MID01	RABOBANK-PAYROLL TAX DEPOS	2B50126	01/26/15	MEDICARE (FICA)	01-15	1300.00	6404.06
23926	01/31/15	MID02	RABOBANK-DIRECT DEPOSIT	B50126	01/26/15	NET PAY	01-15	33486.19	33486.19
23927	01/31/15	PER01	PERS RETIREMENT	B50126	01/26/15	PERS PAYROLL REMITTANCE	01-15	10816.48	10816.48
23928	01/31/15	STA01	CALPERS 457 DEFERRED COMP	B50126	01/26/15	457 DEFERRED COMP	01-15	2580.00	2580.00
023929	02/11/15	ABA01	ABALONE COAST BACTERIOLOG	4422.40	.00	4422.40	JAN 2015	LAB TESTS	
023930	02/11/15	ADV01	ADVANTAGE ANSWERING PLUS	139.95	.00	139.95	741401	ANSWERING SERVICE	
023931	02/11/15	ALX01	ALEXANDER'S CONTRACT SERV	2447.55	.00	2447.55	280872	METER READING	
023932	02/11/15	AME02	AMERICAN INDUSTRIAL SUPPL	68.24	.00	68.24	276239	DROP-IN ANCHOR, EYE BOLTS	
				293.56	.00	293.56	276297	EYE BOLT, BLUE BINS	
			Check Total.....	361.80	.00	361.80			
023933	02/11/15	AME03	AMERI PRIDE	205.18	.00	205.18	150130	UNIFORMS	
				261.93	.00	261.93	296846	UNIFORMS	
			Check Total.....	467.11	.00	467.11			
023934	02/11/15	AQU01	AQUA-METRIC SALES CO.	9945.42	.00	9945.42	055068	WATER METERS	
023935	02/11/15	ATT01	AT&T	151.12	.00	151.12	176479	TELEPHONE-OFFICE	
				25.52	.00	25.52	176723	TELEPHONE - OFFICE	
				180.61	.00	180.61	176792	TELEPHONE - SHOP	
			Check Total.....	357.25	.00	357.25			
023936	02/11/15	BEN02	BENTLEY SYSTEMS, INC.	1739.75	.00	1739.75	655902	WATER PIPES	
023937	02/11/15	BES01	BEST BEST & KRIEGER	1031.68	.00	1031.68	741640	GENERAL BUSINESS	
				92.04	.00	92.04	741641	SUPPLEMENTAL WATER	
			Check Total.....	1123.72	.00	1123.72			
023938	02/11/15	BIG01	BIG BRAND TIRE & SERVICE	782.67	.00	782.67	236756	MOTOR/TRANSMISSION OIL CH	
				27.07	.00	27.07	236777	OIL CHANGE 09 FORD F150	
				232.73	.00	232.73	236797	OIL CHANGE & BRAKE SERVIC	
			Check Total.....	1042.47	.00	1042.47			
023939	02/11/15	BRE02	BRENNTAG PACIFIC INC.	247.79	.00	247.79	490423	SODIUM HYPOCHLORITE	
				238.74	.00	238.74	490424	SODIUM HYPOCHLORITE	
				292.99	.00	292.99	493002	SODIUM HYPOCHLORITE	
				238.74	.00	238.74	493003	SODIUM HYPOCHLORITE	
			Check Total.....	1018.26	.00	1018.26			
023940	02/11/15	BRS01	BR SERVICES	415.00	.00	415.00	2067	AUTOMATIC GATE REPAIR	
023941	02/11/15	CAL03	CALIFORNIA ELECTRIC SUPPL	717.30	.00	717.30	594319	MOLDED CASE CIRCUIT	
				240.29	.00	240.29	595576	REDUCERS, COUPLINGS, AND	
			Check Total.....	957.59	.00	957.59			
023942	02/11/15	CAN03	CANVAS SOLUTIONS, INC.	840.00	.00	840.00	B50206	CANVAS SUBSCRIPTION	
023943	02/11/15	CHA02	CHARTER COMMUNICATIONS	225.00	.00	225.00	FEB2015A	INTERNET - SHOP	
				225.00	.00	225.00	FEB2015B	INTERNET - OFFICE	
			Check Total.....	450.00	.00	450.00			
023944	02/11/15	CLE06	CNSSLO INC	236.00	.00	236.00	19484	EXTERNAL DRIVE FOR BACKUP	
023945	02/11/15	COA04	COAST MONUMENT SIGNS	670.00	.00	670.00	2688	BOARD OF DIRECTORS WALL	

TO: BOARD OF DIRECTORS
 FROM: MICHAEL S. LEBRUN
 GENERAL MANAGER
 DATE: FEBRUARY 6, 2015

AGENDA ITEM
D-1
FEBRUARY 11, 2015
PAGE TWO

023946	02/11/15	COR01	CORBIN WILLITS SYSTEMS	750.83	.00	750.83	501151	MONTHLY SUPPORT
023947	02/11/15	COR03	CORELOGIC INFORMATION SOL	1705.00	.00	1705.00	50011963	DATABASE SUBSCRIPTION
023948	02/11/15	CWE01	CWEA	79.00	.00	79.00	B50203	CERTIFICATION RENEWAL - C
023949	02/11/15	DEW01	J B DEWAR INC	77.21	.00	77.21	110273	GREASE
023950	02/11/15	ELE03	ELECTRICRAFT, INC.	12663.00	.00	12663.00	8142	LIGHTING RETROFIT FOR 509
				406.00	.00	406.00	8164	SERVICE AND REPAIR TO LIF
				1017.02	.00	1017.02	8167	SERVICE AT 509 SOUTHLAND
				203.00	.00	203.00	8172	SERVICE AT WWTP
			Check Total.....:	14289.02	.00	14289.02		
023951	02/11/15	FAR01	FARM SUPPLY COMPANY	206.93	.00	206.93	23244	CABLE, BALL VALVES
023952	02/11/15	FAR02	FAR WEST EXPRESS	24.00	.00	24.00	2979/3131	DELIVERY
023953	02/11/15	FGL01	FGL ENVIRONMENTAL	68.48	.00	68.48	580165	LAB TESTS
				21.45	.00	21.45	580216	LAB TESTS
				23.93	.00	23.93	580217	LAB TESTS
				417.70	.00	417.70	580040A	LAB TESTS
				64.35	.00	64.35	580164A	LAB TESTS
			Check Total.....:	595.91	.00	595.91		
023954	02/11/15	GIL01	GLM, INC.	360.00	.00	360.00	0683	LANDSCAPE MAINTENANCE
023955	02/11/15	GRA08	GRAND AWARDS	1114.56	.00	1114.56	10739	CUSTOM PERPETUAL PLAQUE
023956	02/11/15	GWA01	GWA INC	105.00	.00	105.00	FEB2015A	ALARM - OFFICE/ADDED USER
				137.00	.00	137.00	FEB2015B	ALARM - 509 SOUTHLAND/ADD
				87.00	.00	87.00	FEB2015C	ALARM - SHOP
			Check Total.....:	329.00	.00	329.00		
023957	02/11/15	HAY01	HAYES ADVANCED DESIGN	650.00	.00	650.00	B50206	DRIVEWAY REPAIR
023958	02/11/15	INT02	INTEGRATED INDUSTRIAL SUP	109.65	.00	109.65	29407	DISPOSABLE GLOVES
023959	02/11/15	JAC01	JACK'S REPAIR & SALES	81.24	.00	81.24	9448	EQUIPMENT REPAIR VIBROMAX
				187.48	.00	187.48	9449	GENERATOR REPAIR
			Check Total.....:	268.72	.00	268.72		
023960	02/11/15	LAN02	LANDMARK LANDSCAPE CO INC	214.00	.00	214.00	63941	LANDSCAPE MAINTENANCE
023961	02/11/15	LEE02	LEE CENTRAL COAST NEWSPAP	476.80	.00	476.80	47686	ADVERTISING
023962	02/11/15	MIN02	MINER'S ACE HARDWARE	558.55	.00	558.55	JAN 2015	SUPPLIES
023963	02/11/15	MNS01	MNS ENGINEERS INC	11110.97	.00	11110.97	65155	SOUTHLAND WWF
				120342.94	.00	120342.94	65156	SUPPLEMENTAL WATER
			Check Total.....:	131453.91	.00	131453.91		
023964	02/11/15	NEW05	NEWTON GEO-HYDROLOGY CONS	10453.23	.00	10453.23	JAN 2015	LITIGATION SUPPORT
023965	02/11/15	NIP05	NIPOMO CHAMBER OF COMMERC	165.00	.00	165.00	1501	GRANT DISBURSEMENT
023966	02/11/15	NUN01	NUNLEY, MICHAEL K. & ASSO	1885.00	.00	1885.00	566	BLACKLAKE WWTF REPAIR/REC
023967	02/11/15	OFF01	OFFICE DEPOT	548.53	.00	548.53	751340736	OFFICE SUPPLIES
023968	02/11/15	PLU01	PLUMBERS DEPOT INC.	168.78	.00	168.78	26922	WARTHOG OVERHAUL KIT
023969	02/11/15	POL02	POLYDYNE, INC.	570.83	.00	570.83	942307	CLARIFLOC
023970	02/11/15	POO01	POOR RICHARD'S PRESS	31.05	.00	31.05	264245	KIOSK POSTERS FOR NATIVE
023971	02/11/15	PRE01	PRECISION JANITORIAL	650.00	.00	650.00	256	JANITORIAL SERVICE
023972	02/11/15	QUI03	QUINN COMPANY	210.10	.00	210.10	032140	CONCRETE READY MIX
023973	02/11/15	REC01	RECOGNITION WORKS	10.80	.00	10.80	241275	NAME PLATES
023974	02/11/15	SLY01	SLY, DILLON	144.43	.00	144.43	B50203	UNIFORM REIMBURSEMENT
023975	02/11/15	SOU01	SOUTH COUNTY SANITARY	87374.95	.00	87374.95	4752155	FEBRUARY ONE TIME 50% DIS
				19.49	.00	19.49	4756183	OFFICE WASTE COLLECTION
				94.35	.00	94.35	4757351	OLD TOWN WASTE COLLECTION
				11372.81	.00	11372.81	4757673	FEBRUARY ONE TIME 50% DIS
				92.52	.00	92.52	4757882	SOUTHLAND WASTE COLLECTIO
			Check Total.....:	98954.12	.00	98954.12		

TO: BOARD OF DIRECTORS
 FROM: MICHAEL S. LEBRUN
 GENERAL MANAGER
 DATE: FEBRUARY 6, 2015

AGENDA ITEM
D-1
FEBRUARY 11, 2015
PAGE THREE

023976	02/11/15	SOU03	SOUTH COUNTY SANITARY	125.83	.00	125.83	JAN 2014	SOLID WASTE TAX LIENS
023977	02/11/15	SPI01	SPIESS CONSTRUCTION CO.	262127.68	.00	262127.68	12	PROGRESS PAYMENT #12
023978	02/11/15	SPI02	RABOBANK	13796.19	.00	13796.19	12	RETENTION PAYMENT #12
023979	02/11/15	THE01	THE GAS COMPANY	17.77	.00	17.77	JAN2015A	HEAT - SHOP
				34.12	.00	34.12	JAN2015B	HEAT - OFFICE
			Check Total.....:	51.89	.00	51.89		
023980	02/11/15	USB01	US BANK (VISA)	827.23	.00	827.23	JAN2015A	UNIFORMS
				403.35	.00	403.35	JAN2015B	EDUCATION/TRAINING
				1805.98	.00	1805.98	JAN2015C	OFFICE/BLDG
				140.00	.00	140.00	JAN2015D	MEALS
				111.50	.00	111.50	JAN2015E	VEHICLE STICKERS
				311.50	.00	311.50	JAN2015F	SANITIZER WIPES
				20.00	.00	20.00	JAN2015G	FILING FEE
				994.67	.00	994.67	JAN2015H	SUPPLIES FOR 50TH ANNIVER
			Check Total.....:	4614.23	.00	4614.23		
023981	02/11/15	VER01	VERIZON	51.84	.00	51.84	JAN2015	TELEPHONE
023982	02/11/15	VER03	VERIZON WIRELESS	899.77	.00	899.77	JAN2015	TELEPHONE
023983	02/11/15	WAL01	WALLACE GROUP	1779.83	.00	1779.83	37526	FOG PERMIT/INSPECTION

TO: BOARD OF DIRECTORS
FROM: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER
DATE: FEBRUARY 6, 2015

**AGENDA ITEM
D-2
FEBRUARY 11, 2015**

APPROVE MINUTES OF PREVIOUS BOARD MEETINGS

ITEM

Approve action minutes from previous Board meetings. [RECOMMENDED APPROVE MINUTES]

BACKGROUND

The draft minutes are a written record of the previous Board Meeting action.

RECOMMENDATION

Approve minutes as part of Consent Agenda.

ATTACHMENT

- A. January 28, 2015, draft Regular Board Meeting Minutes

February 11, 2015

D-2

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

Serving the Community Since 1965

DRAFT REGULAR MINUTES

JANUARY 28, 2015 AT 9:00 A.M.

JON S. SEITZ BOARD ROOM 148 SOUTH WILSON STREET, NIPOMO, CA

BOARD of DIRECTORS

CRAIG ARMSTRONG, PRESIDENT
DAN GADDIS, VICE PRESIDENT
BOB BLAIR, DIRECTOR
ED EBY, DIRECTOR
DAN WOODSON, DIRECTOR

PRINCIPAL STAFF

MICHAEL S. LEBRUN, GENERAL MANAGER
LISA BOGNUDA, FINANCE DIRECTOR
MICHAEL W. SEITZ, GENERAL COUNSEL
PETER SEVCIK, DIRECTOR OF ENG. & OPS.
JESSICA MATSON, BOARD CLERK

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 Armstrong called the Regular Meeting of January 28, 2015 to order at 9:00 a.m. and led the flag salute.

00:00:38 B. ROLL CALL AND PUBLIC COMMENT FOR ITEMS NOT ON AGENDA

At roll call, all Board members were present.

There were no public comments.

00:00:53 C. PRESENTATIONS AND REPORTS

C-1) PRESIDENT CRAIG ARMSTRONG
Welcome and Introduction

President Armstrong welcomed the public to the District's 50th Anniversary meeting and spoke about District History.

00:01:45 C-2) CALIFORNIA ASSEMBLYMEMBER KATCHO ACHADJIAN, 35th District
Recognition of District

President Armstrong introduced Vicki Janssen, District Director for Assemblymember Katcho Achadjian. Ms. Janssen presented the District with a certificate of recognition for the District's 50th anniversary.

00:03:58 C-3) 4th DISTRICT SLO COUNTY SUPERVISOR LYNN COMPTON
Recognition of District

President Armstrong introduced Jocelyn Brennan, Legislative Assistant to 4th District SLO County Supervisor Lynn Compton. Ms. Brennan presented the District with a certificate of recognition for the District's 50th anniversary.

President Armstrong acknowledged a certificate of recognition received from Congresswoman Lois Capps's office.

President Armstrong recognized former Directors present in the audience.

General Manager, Michael LeBrun, recognized former District staff present in the audience.

**Nipomo Community Services District
REGULAR MEETING
MINUTES**

00:05:18

- C-4) RECOGNIZE PAST DIRECTORS LARRY VIERHEILIG AND JIM HARRISON
President Armstrong, Assemblymember Achadjian, Supervisor Compton

President Armstrong presented past director Larry Vierheilg with a resolution recognizing his 12 years of service to the District.

President Armstrong presented past director James Harrison with a resolution recognizing his 8 years of service to the District.

Vicki Janssen from the office of Assemblymember Katcho Achadjian and Jocelyn Brennan from the office of SLO County Supervisor Lynn Compton each presented past director Larry Vierheilg with a certificate recognizing his service.

Vicki Janssen from the office of Assemblymember Katcho Achadjian and Jocelyn Brennan from the office of SLO County Supervisor Lynn Compton each presented past director James Harrison with a certificate recognizing his service.

00:11:50

- C-5) CONSERVATION POSTER AND VIDEO CONTEST AWARDS
President Armstrong to recognize participants and winners

President Armstrong and General Manager, Michael LeBrun, presented awards to participants of the District's conservation poster and video contest.

3rd grade students from Dorothea Lange Elementary were recognized.

5th grade students and teachers from Nipomo Elementary and Dana Elementary were recognized.

High School students and their teacher from Nipomo High School were recognized.

00:19:08

- C-6) DIRECTORS' ANNOUNCEMENTS

There were no announcements.

- C-7) PUBLIC COMMENT ON PRESENTATIONS

There were no public comments.

00:19:25

- D. CONSENT AGENDA

- D-1) WARRANTS

- D-2) APPROVE MINUTES OF PREVIOUS BOARD MEETINGS

- JANUARY 14, 2015 REGULAR MEETING

General Manager, Michael LeBrun, stated that there is a small edit to the minutes.

Upon the motion of Director Eby and seconded by Director Gaddis, the Board unanimously approved item D-1 and item D-2 as amended.

Vote 5-0.

YES VOTES	NO VOTES	ABSENT
Directors Eby, Gaddis, Blair, Woodson and Armstrong	None	None

Nipomo Community Services District
REGULAR MEETING
MINUTES

00:20:16

E. PUBLIC COMMENT FOR ITEMS NOT ON AGENDA

Any member of the public may address the Board relating to any matter within the Board's jurisdiction but not on the Board's agenda. Public Comment is limited to three (3) minutes or otherwise at the discretion of the President.

There were no public comments.

ADJOURN

President Armstrong adjourned the meeting at 9:22 a.m. and invited the public to stay for the Open House/50th Anniversary Celebration.

MEETING SUMMARY	HOURS & MINUTES
Regular Meeting	22 minutes
Closed Session	0 minutes
TOTAL HOURS	22 minutes

TO: BOARD OF DIRECTORS
 FROM: MICHAEL S. LEBRUN *MSL*
 GENERAL MANAGER
 DATE: FEBRUARY 6, 2015

**AGENDA ITEM
 D-3
 FEBRUARY 11, 2015**

INVESTMENT POLICY – FOURTH QUARTER REPORT

ITEM

Review Investment Policy Fourth Quarter Report [RECOMMEND ACCEPT]

BACKGROUND

The District’s Investment Policy requires the Finance Officer file a quarterly report that identifies the District’s investments and their compliance with the policy. The quarterly report is considered by the Board of Directors and is filed with the District’s auditor.

As District Finance Officer and Treasurer, I am pleased to inform the Board of Directors that the District is in compliance with the 2014 Investment Policy and that the objectives of safety, liquidity, and yield have been met. The District has the ability to meet cash flow requirements for the next six months.

INVESTMENT POLICY-FOURTH QUARTER REPORT 12/31/14

Investment	Institution	Amount of Deposit 12/31/14	Rate of Interest as of 12/31/14	Quarterly Interest Earned or Accrued 12/31/14	Amount of Deposit 12/31/13	Rate of Interest as of 12/31/14	Quarterly Interest Earned or Accrued 12/31/13
Public Checking	Rabobank	\$111,978.37	0.00%	\$0.00	\$222,775.16	0.00%	\$0.00
Savings-Improvement Bonds	Rabobank	\$173,086.75	0.26%	\$113.59	\$172,646.19	0.26%	\$114.49
Savings-Performance Bonds	Rabobank	\$200,866.47	0.26%	\$131.82	\$200,355.20	0.26%	\$132.86
Savings-NMWCA Fees (1)	Rabobank	\$348,482.96	0.26%	\$50.41	n/a	n/a	n/a
Pooled Money Investment	Local Agency Investment Fund (LAIF)	\$20,578,049.43	0.25%	\$12,854.26	\$23,205,863.88	0.26%	\$15,006.47

n/a = not applicable

(1)=account opened 12/11/14 – funds transferred from Public Checking

RECOMMENDATION

After Board consideration and public comment, it is recommended that your Honorable Board accept the quarterly report by motion and minute order and direct staff to file the Report with District Auditor.

ATTACHMENTS

None

TO: MICHAEL S. LEBRUN
GENERAL MANAGER

MSL

FROM: LISA BOGNUDA
FINANCE DIRECTOR

LSB

DATE: FEBRUARY 6, 2015

AGENDA ITEM

D-4

FEBRUARY 11, 2015

SECOND QUARTER FINANCIAL REPORT

ITEM

ACCEPT QUARTERLY FINANCIAL REPORT [RECOMMEND ACCEPT AND APPROVE]

BACKGROUND

As of December 31, 2014, the 2014-2015 Fiscal year is 50% complete. The consolidated operating revenues are 48.39% of budget, operating expenditures are at 41.30% of budget and general and administrative expenditures are at 38.29% of budget.

Attached are the following which provide an overview of the first six months of the fiscal year:

Page 1	Summary of Approved Budget Amendments
Page 2	Summary of Revenues, Expenses and Cash Balances by Fund
Page 3	Consolidated Balance Sheet
Page 4-5	Consolidated Income Statement
Page 6-7	Graphs for Consolidated Revenues and Expenses
Page 8-10	Graphs for major funds (Water, Town Sewer, and Blacklake Sewer)

Detailed information by fund is available in the office.

STRATEGIC PLAN

Goal 4. FINANCE. Maintain conservative, long-term financial management to minimize rate impacts on customers while meeting program financial needs.

RECOMMENDATION

It is recommended that your Honorable Board accept report and direct Staff to file the quarterly financial report for the first quarter of fiscal year 2014-2015.

ATTACHMENT

A. Pages 1-10, Second Quarter Financial Report

February 11, 2015

D-4

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

SUMMARY OF APPROVED BUDGET AMENDMENTS

FISCAL YEAR ENDING JUNE 30, 2015

SECOND QUARTER ENDING DECEMBER 31, 2014

DATE	DESCRIPTION	FUNDS	APPROVED BUDGET	APPROVED AMENDMENT	AMENDED BUDGET
	None				

FIRST QUARTER ENDING SEPTEMBER 30, 2014

DATE	DESCRIPTION	FUNDS	APPROVED BUDGET	APPROVED AMENDMENT	AMENDED BUDGET
	None				

NIPOMO COMMUNITY SERVICES DISTRICT
SUMMARY OF REVENUES AND EXPENSES BY FUND
SIX MONTHS ENDING DECEMBER 31, 2014

FUND	FUND #	YTD REVENUES	YTD EXPENSES	FUNDED REPLACEMENT	TRANSFERS B/W FUNDS	YTD SUPRLUS/ (DEFICIT)
Administration	110	187,345	(187,345)	0	0	0
Water	125	2,046,688	(1,115,570)	(283,000)	0	648,118
Water Rate Stabilization	128	488	0	0	0	488
Town Sewer	130	947,285	(545,337)	(197,500)	183,499	387,947
Town Sewer Rate Stabilization	135	366	0	0	0	366
Blacklake Sewer	150	249,414	(128,497)	(84,000)	(58,000)	(21,083)
Blacklake Sewer Rate Stabilization	155	61	0	0	0	61
Blacklake Street Lighting	200	14,634	(9,482)	0	0	5,152
Street Landscape Maintenance	250	5,307	(8,427)	0	0	(3,120)
Solid Waste	300	44,097	(30,824)	0	0	13,273
Drainage Maintenance	400	8,424	0	0	0	8,424
Supplemental Water Capacity Fees	500	21,850	(132,735)	0	0	(110,885)
Property Taxes	600	311,483	(63,876)	0	0	247,607
Water Capacity Fees	700	1,943	0	0	0	1,943
Town Sewer Capacity Fees	710	330	0	0	0	330
Funded Replacement-Water	805	6,165	0	283,000	0	289,165
Funded Replacement-Town Sewer	810	2,260	0	197,500	0	199,760
Funded Replacement-BL Sewer	830	604	0	84,000	58,000	142,604
Town Sewer Sinking Fund	880	1,882	0	0	(183,499)	(181,617)
TOTAL		3,850,626	(2,222,093)	0	0	1,628,533

CASH BALANCE OF EACH FUND
AS OF DECEMBER 31, 2014

FUND	FUND #	CASH BALANCE 12/31/2014
Administration	110	426,102
Water	125	1,810,819
Water Rate Stabilization	128	401,862
Town Sewer	130	814,352
Town Sewer Rate Stabilization	135	301,652
Blacklake Sewer	150	220,269
Blacklake Sewer Rate Stabilization	155	50,233
Blacklake Street Lighting	200	33,371
Street Landscape Maintenance	250	17,196
Solid Waste	300	430,487
Drainage Maintenance	400	40,946
Supplemental Water (Incl COP)	500	5,446,092
Property Taxes	600	573,499
Water Capacity Fees	700	1,507,272
Town Sewer Capacity Fees	710	228,395
Funded Replacement-Water	805	5,174,258
Funded Replacement-Town Sewer	810	1,887,504
Funded Replacement-BL Sewer	830	564,444
Sinking Fund-Town Sewer	880	1,413,854
Funds held by Trustee		613,278
TOTAL		21,955,885

NIPOMO COMMUNITY SERVICES DISTRICT
BALANCE SHEET - CONSOLIDATED
AS OF DECEMBER 31, 2014

ASSETS

Cash and Cash Equivalents	21,955,885.46
Accounts Receivable - Utility Billing	208,542.60
Unbilled Accounts Receivable	869,000.00
Property, Plant & Equipment	82,190,502.29
Accumulated Depreciation	(17,950,305.72)
Prepaid Expenses	38,074.47
Accrued Interest Receivable	12,820.98
Receivable - Other	832,301.14
Notes Receivable - BL Sewer - Current	20,984.53
Notes Receivable - BL Water Merger - Current	22,476.22
Reservation Fee	37,500.00
Notes Receivable - BL Sewer - Long Term	87,580.00
Notes Receivable - BL Water Merger - Long Term	96,943.15
Total Assets	88,422,305.12

LIABILITIES

Accounts Payable	819,645.33
Other Payables	8,234.45
Refunds Payable	467.46
Construction Meter Deposits	500.00
Compensated Absences Payable	77,322.00
Accrued Interest Payable	174,785.00
Deposits	227,979.57
P/R Tax and Workers Comp Payable	(8,369.19)
Deposit - PCI	2,000.00
Retention Payable	60,482.96
Deposit - NMWCA	359,232.55
Deposits	296,057.55
Bond Premium - 2012 Revenue COP's	69,974.29
Bond Premium - 2013 Refunding	213,672.98
Notes Payable - Property Tax Fund - Current	20,984.53
Notes Payable - BL Water Merger - Current	22,476.22
SRF Loan #110 - Current Portion	34,868.35
SRF Loan #120 - Current Portion	42,180.25
2012 Revenue COP's - Current Portion	145,000.00
2013 Refunding Bonds - Current Portion	100,000.00
2013 Revenue COP's - Current Portion	135,000.00
Notes Payable - Property Tax Fund - Long Term	87,580.00
Notes Payable - BL Water Merger - Long Term	96,943.15
SRF Loan #110 Payable - Long Term Portion	139,473.40
SRF Loan #120 Payable - Long Term Portion	210,901.25
2012 Revenue COP's - Long Term Portion	9,345,000.00
2013 Refunding - Long Term Portion	2,645,000.00
2013 COP's - Long Term Portion	9,390,000.00
Total Liabilities	24,717,392.10

FUND EQUITY

Contributed Capital - Assets	14,759,310.78
Contributed Capital - Capacity Fees (CY)	3,507.00
Contributed Capital - Capacity Fees (PY)	17,852,213.37
Contributed Capital - Supplemental Water Fees (PY)	3,901,240.13
Contributed Capital - Right of Way	70,100.00
Contributed Capital - Assessment Districts	1,086,429.00
Contributed Capital - Grants	4,411,363.66
Retained Earnings - Reserved (Funded Replacement)	12,804,952.00
Retained Earnings - Unreserved	7,187,263.97
CURRENT EARNINGS	1,628,533.11
Total Fund Equity	63,704,913.02
Total Liabilities and Fund Equity	88,422,305.12

UNAUDITED

NIPOMO COMMUNITY SERVICES DISTRICT
INCOME STATEMENT - CONSOLIDATED
FOR THE PERIOD ENDING DECEMBER 31, 2014

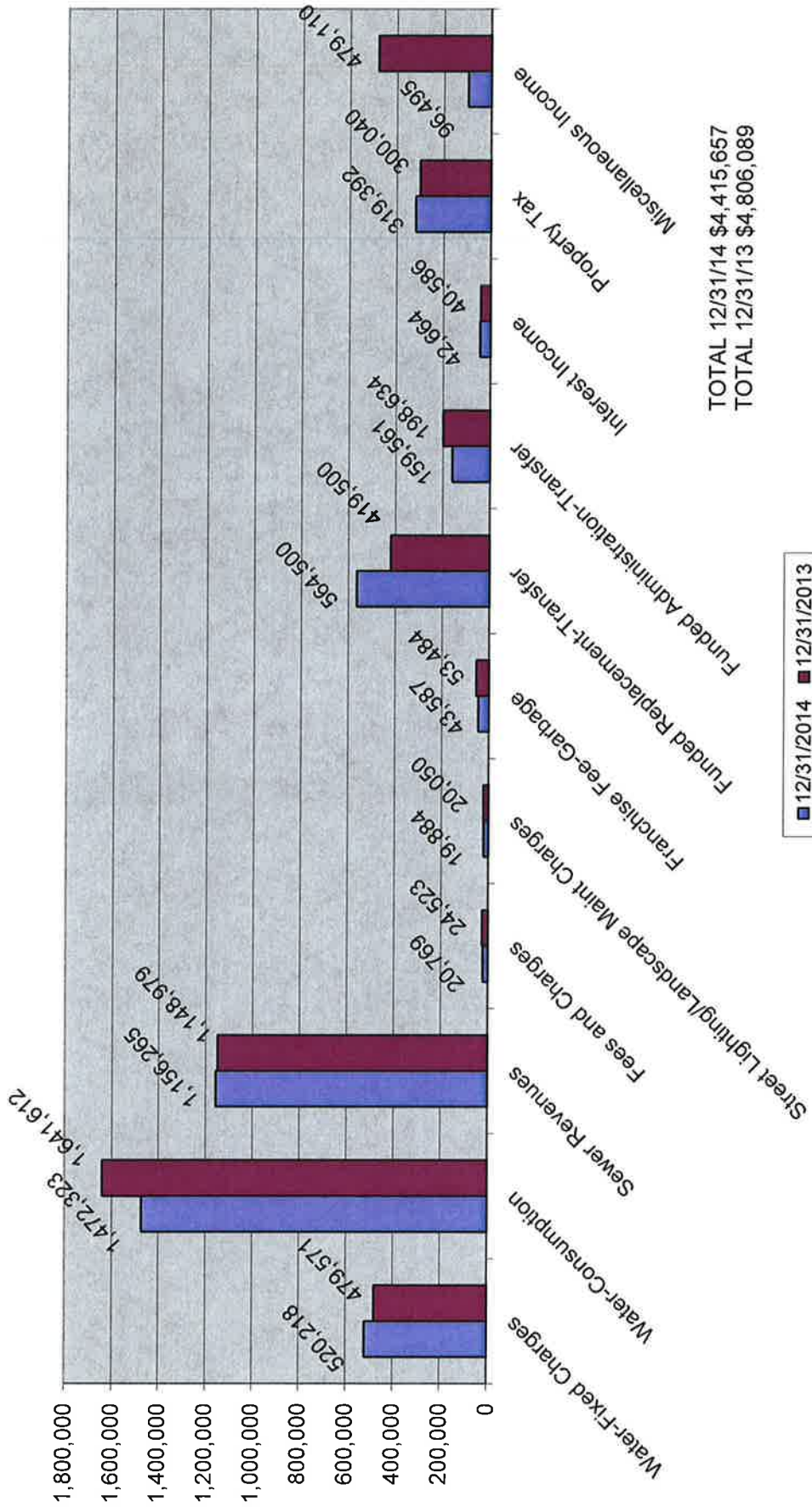
	YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET
<u>OPERATING REVENUES</u>			
Water - Fixed Charge	520,217.79	1,009,000.00	51.56 %
Water - Usage	1,472,322.69	3,130,700.00	47.03 %
Sewer Charges	1,156,265.30	2,312,500.00	50.00 %
Fees and Penalties	20,768.69	43,000.00	48.30 %
Meters	0	13,750.00	.00 %
Plan Check & Inspection Fees	0	500.00	.00 %
Franchise Fees	43,586.58	143,000.00	30.48 %
Miscellaneous Income	71,626.28	46,000.00	155.71 %
Street Lighting Charges	14,600.00	24,508.00	59.57 %
Landscape Maintenance Dist Charges	5,284.00	9,240.00	57.19 %
Operating Transfers In - Funded Administration	159,561.42	463,960.00	34.39 %
Operating Transfers In - Funded Replacement	564,499.92	1,129,000.00	50.00 %
Total Operating Revenues	4,028,732.67	8,325,158.00	48.39 %
<u>OPERATING EXPENSES - OPERATIONS & MAINTENANCE</u>			
Wages and Benefits	396,823.00	1,223,100.00	32.44 %
Electricity	294,586.42	639,650.00	46.05 %
Chemicals	26,364.94	86,000.00	30.66 %
Lab Tests	47,811.67	97,000.00	49.29 %
Operating Supplies	29,953.40	62,000.00	48.31 %
Outside Services	85,446.68	153,000.00	55.85 %
Permits and Operating Fees	21,669.81	33,500.00	64.69 %
Repairs and Maintenance	59,485.51	250,500.00	23.75 %
Engineering	2,585.00	20,000.00	12.93 %
Fuel	13,008.23	33,000.00	39.42 %
Paging Service	3,813.90	9,000.00	42.38 %
Meter Replacement Program	0	50,000.00	.00 %
Safety Program	1,485.00	11,000.00	13.50 %
Uniforms	5,314.88	10,600.00	50.14 %
Landscape Maintenance & Water	8,376.80	7,200.00	116.34 %
Conservation Program	36,556.28	50,000.00	73.11 %
Solid Waste Program	18,852.61	50,000.00	37.71 %
Operating Transfers Out - Funded Replacement	564,499.92	1,129,000.00	50.00 %
Subtotal - Operating Expenses Operations & Maint	1,616,634.05	3,914,550.00	41.30 %
<u>OPERATING EXPENSES - GENERAL AND ADMINISTRATIVE</u>			
Wages and Benefits	367,364.62	739,850.00	49.65 %
Audit	7,800.00	7,800.00	100.00 %
Bank Charges and Fees	3,401.24	8,900.00	38.22 %
Computer Expense	35,744.78	90,000.00	39.72 %
Dues and Subscriptions	10,044.44	14,000.00	71.75 %
Education and Training	3,283.00	14,000.00	23.45 %
Elections	0	10,000.00	.00 %
Insurance - Liability	35,054.18	80,000.00	43.82 %
LAFCO Funding	22,624.73	22,000.00	102.84 %
Landscape and Janitorial	7,596.79	14,500.00	52.39 %
Legal - General Counsel	32,012.43	125,000.00	25.61 %
Legal - Water Counsel	6,310.69	169,000.00	3.73 %
Professional Services	60,381.61	215,000.00	28.08 %
Miscellaneous	3,904.99	8,500.00	45.94 %

NIPOMO COMMUNITY SERVICES DISTRICT
 INCOME STATEMENT - CONSOLIDATED
 FOR THE PERIOD ENDING DECEMBER 31, 2014

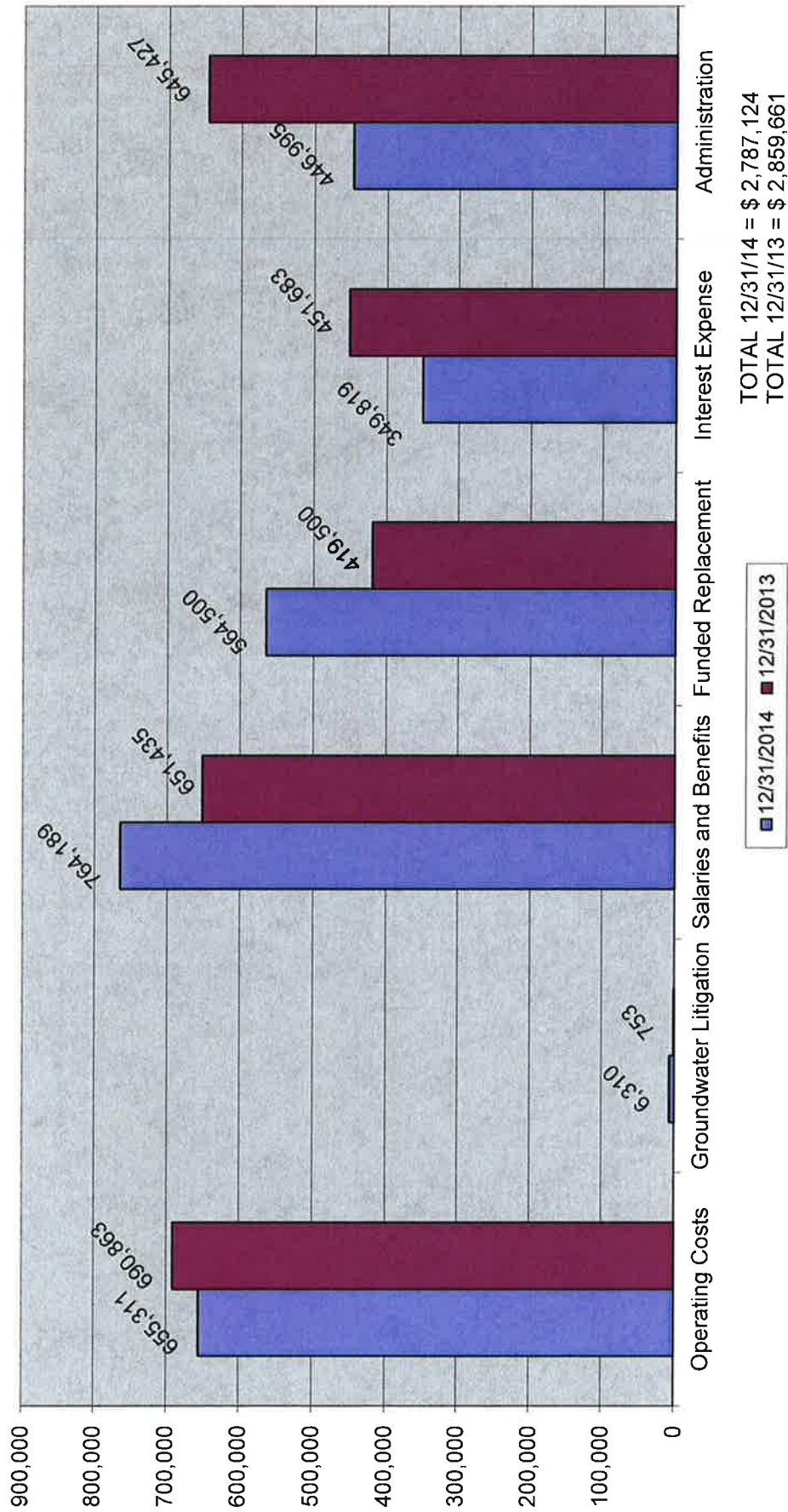
	YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET
Newsletters & Mailers	2,438.20	14,000.00	17.42 %
Office Supplies	9,181.97	15,000.00	61.21 %
Outside Service	14,116.45	28,250.00	49.97 %
Postage	13,366.14	25,000.00	53.46 %
Public Notices	3,307.11	14,150.00	23.37 %
Repairs and Maintenance	6,296.18	20,000.00	31.48 %
Property Taxes	1,054.42	1,600.00	65.90 %
Telephone	3,960.83	10,100.00	39.22 %
Travel and Mileage	3,655.52	12,500.00	29.24 %
Utilities	8,209.25	20,000.00	41.05 %
Operating Transfer Out - Funded Administration	159,561.42	463,960.00	34.39 %
Subtotal - Operating Expenses General & Admin	820,670.99	2,143,110.00	38.29 %
Total Operating Expenses	2,437,305.04	6,057,660.00	40.24 %
Total Operating Surplus/(Deficit)	1,591,427.63	2,267,498.00	
 NON OPERATING INCOME			
Interest Income	42,664.04	76,235.00	55.96 %
Property Tax Revenues	319,391.95	518,940.00	61.55 %
BL Sewer Surcharge	12,268.07	24,480.00	50.11 %
BL Water Surcharge	12,600.49	25,779.00	48.88 %
Total Non Operating Income	386,924.55	645,434.00	59.95 %
 NON OPERATING EXPENSES			
Interest Expense	349,819.07	893,484.00	39.15 %
Total Non Operating Expenses	349,819.07	893,484.00	39.15 %
Total Non Operating Surplus/(Deficit)	37,105.48	(248,050.00)	
Total Operating & Non Operating Surplus/(Deficit)	1,628,533.11	2,019,448.00	

UNAUDITED

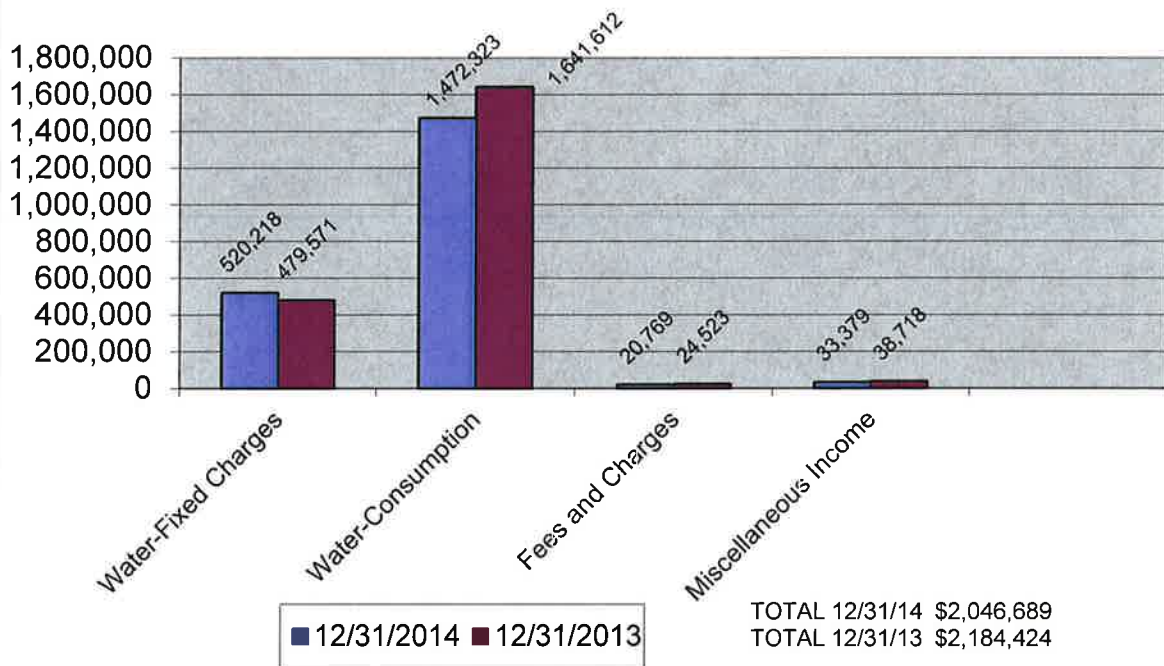
**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINED REVENUES FOR ALL FUNDS
 SIX MONTHS ENDED
 DECEMBER 31, 2014 AND DECEMBER 31, 2013**



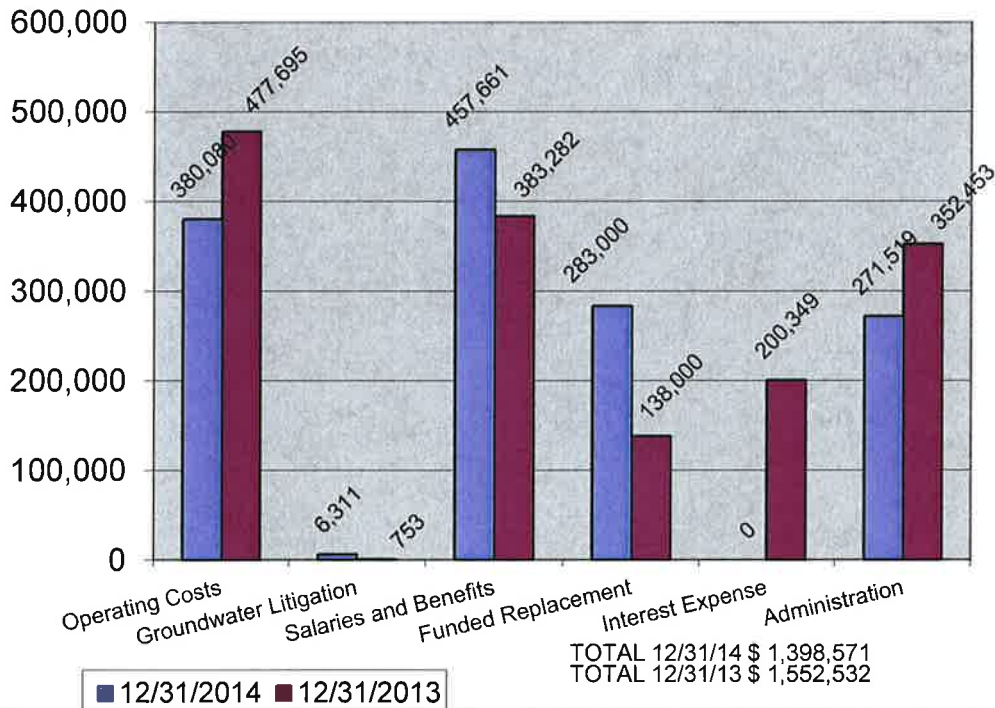
**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINED EXPENDITURES FOR ALL FUNDS
 SIX MONTHS ENDED
 DECEMBER 31, 2014 AND DECEMBER 31, 2013**



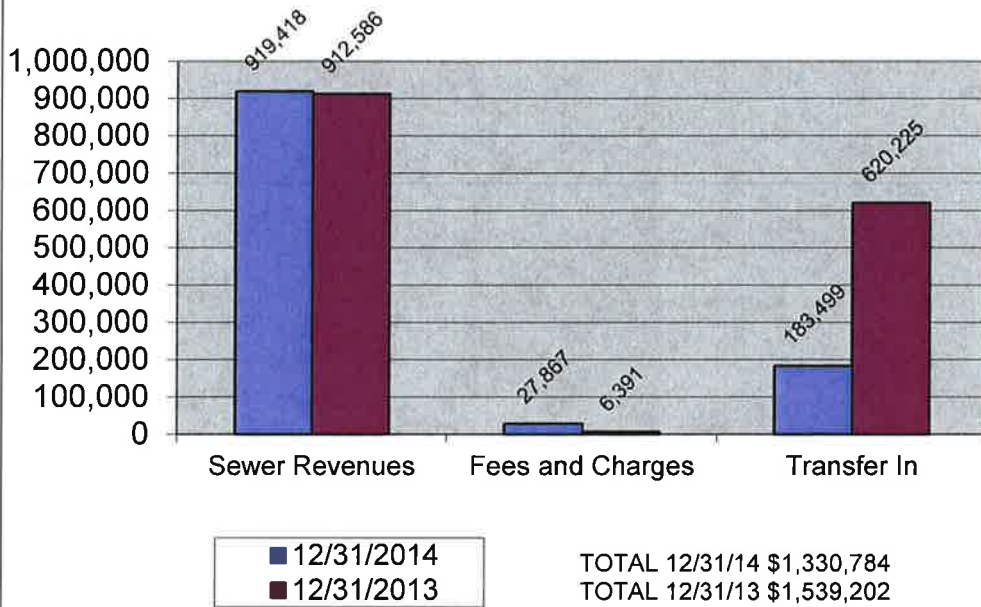
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES-DECEMBER 31 2014 AND DECEMBER 31, 2013**



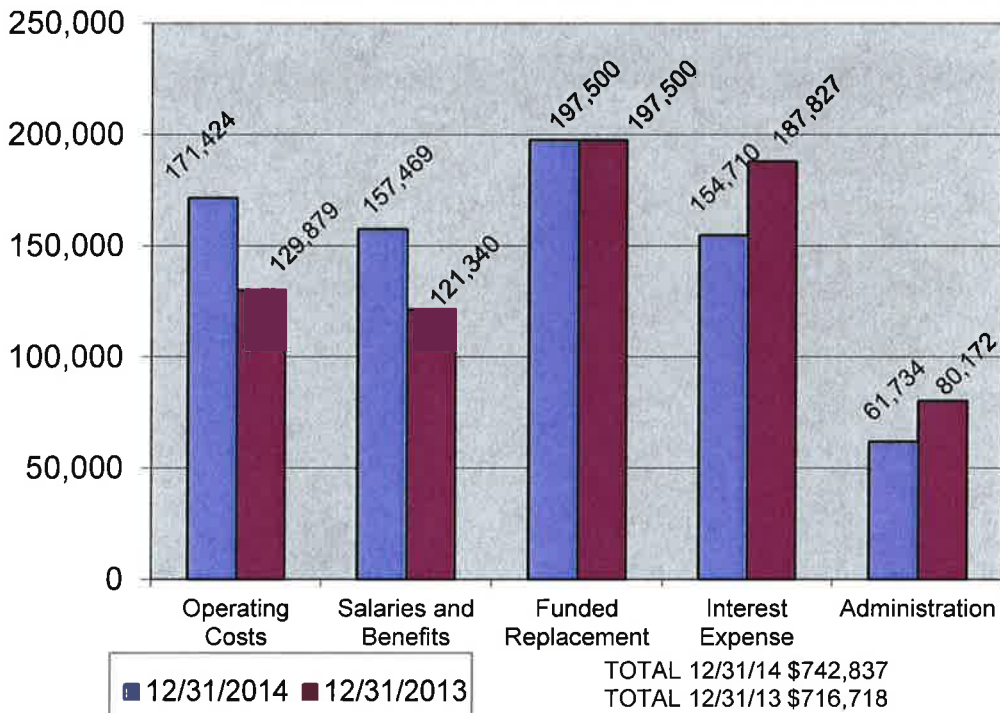
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
EXPENDITURES-DECEMBER 31, 2014 AND DECEMBER 31, 2013**



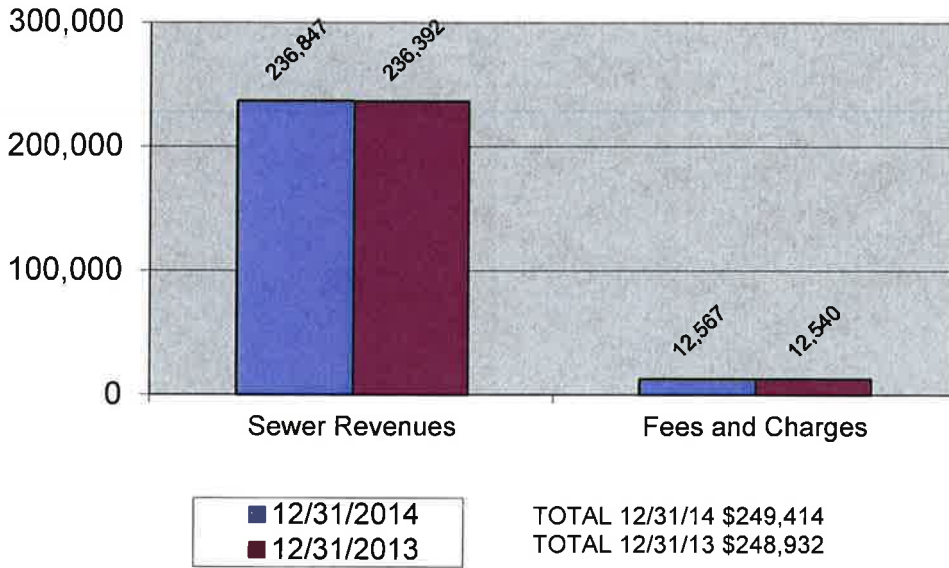
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES-DECEMBER 31, 2014 AND DECEMBER 31, 2013**



**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES-DECEMBER 31, 2014 AND DECEMBER 31, 2013**



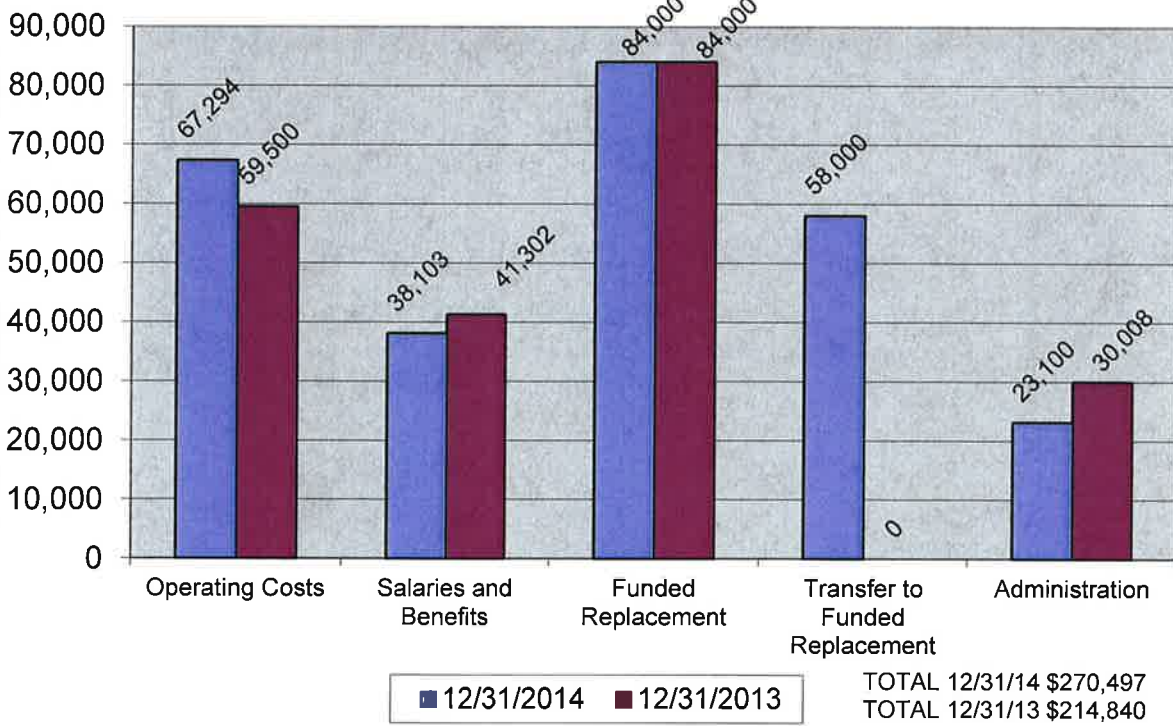
**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
REVENUES-DECEMBER 31, 2014 AND DECEMBER 31, 2013**



■ 12/31/2014
■ 12/31/2013

TOTAL 12/31/14 \$249,414
TOTAL 12/31/13 \$248,932

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
EXPENDITURES-DECEMBER 31, 2014 AND DECEMBER 31, 2013**



■ 12/31/2014 ■ 12/31/2013

TOTAL 12/31/14 \$270,497
TOTAL 12/31/13 \$214,840