



NIPOMO COMMUNITY SERVICES DISTRICT

AGENDA

SPECIAL BOARD MEETING MONDAY, JUNE 10, 1996 7:00 P.M.
BOARD ROOM 261 W. DANA STREET, SUITE 100 NIPOMO, CA

BOARD MEMBERS

STEVEN SMALL, **PRESIDENT**
KATHLEEN FAIRBANKS, **VICE PRESIDENT**
ALEX MENDOZA, **DIRECTOR**
AL SIMON, **DIRECTOR**
ROBERT BLAIR, **DIRECTOR**

STAFF

DOUGLAS JONES, **General Manager**
DONNA JOHNSON, **Secretary to the Board**
JON SEITZ, **General Counsel**

CALL TO ORDER AND FLAG SALUTE

ROLL CALL

PUBLIC COMMENTS PERIOD

1. **PUBLIC COMMENTS**
Public comments on matters other than scheduled items.
Presentations limited to three (3) minutes.

BOARD ADMINISTRATION

2. **STUDY SESSION**
Review the 1996-97 Fiscal Year proposed Budget (Discussion/Information)

FINANCIAL REPORT

3. **APPROVAL OF WARRANTS**

OTHER BUSINESS

4. **DIRECTORS COMMENTS**
5. **PUBLIC COMMENTS**

ADJOURN

TO: BOARD OF DIRECTORS

FROM: DOUG JONES

DATE: JUNE 10, 1996

BUDGET STUDY SESSION

The Study Session is a time for the Board of Directors to review and ask questions relating to the operating and non-operating budgets for the coming fiscal year (July 1, 1996 - June 30, 1997). The Board of Directors may direct staff to make additions/deletions/changes to the draft. Due to the pending proposed rate increases, staff has prepared the draft operating budget using two options. Option 1 was prepared utilizing the existing water and sewer rates for the entire fiscal year. Option 2 was prepared utilizing the proposed rate increases. In Option 2, it was assumed the sewer rates would become effective September 1 (\$16.75-Nipomo Division and \$19.20-Black Lake Division) and the water rates would become effective January 1 for both the Nipomo and Black Lake Divisions.

The Draft Non-Operating Water Budget was also prepared using two options. Option 1 was prepared with no borrowing and Option 2 was prepared with borrowing of funds. The Water and Sewer Comprehensive Financial Plan recommends that the District fund capital facilities on a pay-as-you-go method with the exception of funding the system corrections in the water capital fund. The plan recommends borrowing against the District's fixed revenue stream (property taxes) to increase the cash reserves of the water capital fund and to encumber the property taxes for debt service. In the past, the State did not shift property taxes from Enterprise Funds to School Districts provided that the Enterprise Fund used the property taxes for debt service. (NCSD lost approximately 35% in property taxes during the shift years).

The Draft Non-Operating Sewer Budget was prepared with the anticipation of the District obtaining a zero percent interest loan from the State Revolving Fund Loan Program. These funds will be used to fund the Nipomo Division Sewer Plant Expansion. The Board of Directors previously approved the project, therefore, no alternatives were prepared.

Upon direction from the Board, staff will make any additions/deletions/changes to the Draft Budgets.

OPERATING BUDGET

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET VALUES FOR EACH FUND**

12/37

OPTION 1 - EXISTING RATES

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BLACKLAKE WATER BUDGET	#150 BLACKLAKE SEWER BUDGET	#160 BLACKLAKE STREETLIGH BUDGET	#170 DRAINAGE MAINT DIST BUDGET	#180 SEWER MAIN DISTRICT BUDGET	#190 MONTECITO VERDE II BUDGET	#800 FUNDED DEP-WATER BUDGET	#801 FUNDED DEP-SEWER BUDGET	#802 FUNDED DEP-BL W BUDGET	#803 FUNDED DEP-BL S BUDGET	TOTAL
REVENUES														
WATER SALES	0	760,000	0	125,000	0	0	0	0	0	0	0	0	0	885,000
FEES & PENALTIES	0	18,000	0	1,250	0	0	0	0	0	0	0	0	0	19,250
METER FEES	0	7,560	0	5,180	0	0	0	0	0	0	0	0	0	12,740
WATER CONNECTION	0	1,900	0	0	0	0	0	0	0	0	0	0	0	1,900
WATER PLAN, CHECK & INSPECTION	0	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
SEWER REVENUES	0	0	319,000	0	71,000	0	0	3,800	5,300	0	0	0	0	399,100
SEWER LIFT STATION	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
SEWER PLAN, CHECK & INSPECTION	0	0	200	0	0	0	0	0	0	0	0	0	0	200
MISCELLANEOUS INCOME	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
TAX REVENUES	0	0	0	0	0	0	5,750	5,750	0	0	0	0	0	11,500
STREET LIGHTING SERV CHARGE	0	0	0	0	0	13,124	0	0	0	0	0	0	0	13,124
TOTAL OPERATING REVENUES	10,000	792,460	324,200	131,430	71,000	13,124	5,750	9,550	5,300	0	0	0	0	1,362,814

EXPENSES														
ACCOUNTING	401	1,338	535	187	214	0	0	0	0	0	0	0	0	2,675
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BANK CHARGES	8	25	10	4	4	0	0	0	0	0	0	0	0	51
CHEMICALS	0	1,248	0	300	6,000	0	0	0	0	0	0	0	0	7,548
COMPUTER EXPENSE	375	1,250	500	175	200	0	0	0	0	0	0	0	0	2,500
CONSULTING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIRECTOR FEES	2,250	7,500	3,000	1,050	1,200	0	0	0	0	0	0	0	0	15,000
DUES & SUBSCRIPTIONS	450	1,500	600	210	240	0	0	0	0	0	0	0	0	3,000
EDUCATION & TRAINING	450	2,000	200	250	100	0	0	0	0	0	0	0	0	3,000
ENGINEERING	0	1,200	1,200	200	200	0	0	0	0	0	0	0	0	2,800
ELECTIONS	1,050	1,050	1,400	490	560	0	0	0	0	0	0	0	0	4,550
EQUIPMENT RENTAL	275	250	0	0	0	0	0	0	0	0	0	0	0	525
FIRE ALARM-MAINT BLDG	0	250	84	35	35	0	0	0	0	0	0	0	0	404
FUEL	0	4,800	1,600	640	640	0	0	0	0	0	0	0	0	7,680
INSURANCE-LIABILITY	4,800	16,000	6,400	2,240	2,560	1,510	0	0	0	0	0	0	0	33,510
INSURANCE-MEDICAL/DENTAL	6,750	22,500	9,000	3,150	4,500	0	0	0	0	0	0	0	0	45,900
INSURANCE-WORKMAN'S COMP	1,650	5,500	2,200	880	990	0	0	0	0	0	0	0	0	11,220
LAB TESTS & SUPPLIES	0	10,500	5,500	2,500	6,300	0	0	250	100	0	0	0	0	25,150
LEGAL	11,000	9,000	4,400	1,550	1,800	0	0	1,500	1,000	0	0	0	0	30,250
LEGAL-SPECIAL COUNSEL	0	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000
LEGAL-WATER COUNSEL	0	5,000	0	1,500	0	0	0	0	0	0	0	0	0	6,500
MAPS & BLUEPRINTS	0	200	0	0	0	0	0	0	0	0	0	0	0	200
MISCELLANEOUS	500	500	500	500	500	0	0	0	0	0	0	0	0	2,500
NEWSLETTER	270	900	360	125	150	0	0	0	0	0	0	0	0	1,805
OFFICE SUPPLIES	1,000	1,000	400	150	160	0	0	0	0	0	0	0	0	2,710
OUTSIDE SERVICES	0	15,000	8,000	2,000	3,000	0	300	300	200	0	0	0	0	28,800
OUTSIDE SERVICES-PB REPAIRS	0	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
OPERATING SUPPLIES	0	43,000	2,000	2,000	2,000	0	0	0	0	0	0	0	0	49,000
PAGING EXPENSE	0	900	345	120	120	0	0	0	0	0	0	0	0	1,485
PERMITS & OPERATING FEES	0	3,155	400	1,500	500	0	0	200	200	0	0	0	0	5,955
POSTAGE	1,500	5,000	2,000	700	800	0	0	200	130	0	0	0	0	10,330
PRINTING	180	600	240	100	100	0	0	0	0	0	0	0	0	1,220
PUBLIC & LEGAL NOTICES	750	2,500	1,000	350	400	75	0	0	0	0	0	0	0	5,075
RENT	3,600	14,400	4,800	1,680	1,920	0	0	0	0	0	0	0	0	26,400

06/07/96

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
1996-97**

OPTION 1 - EXISTING RATES

	#110	#120	#130	#140	#150	#160	#170	#180	#190	#800	#801	#802	#803	TOTAL
	ADMIN	WATER	SEWER	BLACKLAKE	BLACKLAKE	BLACKLAKE	DRAINAGE	SEWER MAIN	MONTECITO	FUNDED	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	WATER	SEWER	STREETLIGH	MAINT DIST	DISTRICT	VERDE II	DEP-WATER	DEP-SEWER	DEP-BL W	DEP-BL S	BUDGET
REPAIRS AND MAINTENANCE	200	7,000	25,000	2,500	6,000	0	0	0	0	0	0	0	0	40,700
RETIREMENT BENEFITS	2,775	9,250	3,700	1,300	1,850	0	0	0	0	0	0	0	0	18,875
TAXES-PAYROLL	1,770	5,900	2,360	825	1,180	0	0	0	0	0	0	0	0	12,035
TELEPHONE	750	2,500	1,000	400	450	0	0	0	0	0	0	0	0	5,100
TRAVEL & MILEAGE	1,050	3,500	1,400	550	650	0	0	0	0	0	0	0	0	7,150
UNDERGROUND NOTIFICATION	0	480	184	60	100	0	0	0	0	0	0	0	0	824
UNIFORMS	0	1,200	460	160	180	0	0	0	0	0	0	0	0	2,000
UTILITIES-ELECTRICITY	3,000	173,000	46,000	43,000	10,000	0	0	0	0	0	0	0	0	275,000
UTILITIES-STREETLIGHTING	0	0	0	0	0	11,000	0	0	0	0	0	0	0	11,000
UTILITIES-GAS/TRASH	700	500	300	120	120	0	0	0	0	0	0	0	0	1,740
WAGES-OFFICE/MGMT	55,700	66,400	36,400	6,450	6,450	500	0	500	500	0	0	0	0	172,900
WAGES-O.T.-OFFICE/MGMT	650	775	425	75	75	0	0	0	0	0	0	0	0	2,000
WAGE-MAINTENANCE	0	79,500	17,300	17,300	24,200	0	500	0	0	0	0	0	0	138,800
WAGES-O.T.-MAINTENANCE	0	13,500	2,875	2,875	4,000	0	0	0	0	0	0	0	0	23,250
INTEREST EXPENSE	0	10,400	0	0	0	0	0	0	0	0	0	0	0	10,400
CONTINGENCY	500	1,000	1,000	1,000	500	0	500	500	0	0	0	0	0	5,000
DEBT SERVICE	0	6,000	0	0	0	0	0	0	0	0	0	0	0	6,000
METER INSTALLATIONS	0	2,200	0	1,500	0	0	0	0	0	0	0	0	0	3,700
DEPRECIATION	0	103,100	93,750	10,000	6,510	0	0	0	0	0	0	0	0	213,360
FIXED ASSETS	3,350	44,050	17,850	3,200	2,650	0	0	0	0	0	0	0	0	71,100
METER REPLACEMENT PROGRAM	0	13,800	0	1,200	0	0	0	0	0	0	0	0	0	15,000
ADMINISTRATION-ALLOCATED	(97,704)	58,622	22,472	7,816	8,794	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	10,000	880,743	329,150	124,917	108,902	13,085	1,300	3,450	2,130	0	0	0	0	1,473,677
GAIN OR (LOSS) FROM OPERATIONS	0	(88,283)	(4,950)	6,513	(37,902)	39	4,450	6,100	3,170	0	0	0	0	(110,863)
RESERVES-TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST EARNINGS	0	10,700	10,400	15,900	2,000	2,100	4,200	5,600	1,400	5,600	3,500	700	380	62,480
FUNDED DEPRECIATION	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	213,360
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	(77,583)	5,450	22,413	(35,902)	2,139	8,650	11,700	4,570	108,700	97,250	10,700	6,890	164,977
ESTIMATED O & M FUNDS AVAILABLE														
ESTIMATED ACCOUNT BAL 7/1/96	0	213,700	208,500	318,000	41,000	43,000	84,000	112,000	30,000	68,900	75,630	11,300	6,320	1,119,100
GAIN OR (LOSS) AND INTEREST INCOME	0	(77,583)	5,450	22,413	(35,902)	2,139	8,650	11,700	4,570	108,700	97,250	10,700	6,890	164,977
FUNDED DEPRECIATION	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	103,100
ESTIMATED ACCOUNT BAL 6/30/97	0	136,117	213,950	340,413	5,098	45,139	92,650	123,700	34,570	280,700	266,630	32,000	19,720	1,387,177

BUDGET96/BUD96C

06/07/96

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
1996-97

OPTION 2 - PROPOSED RATES

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BLACKLAKE WATER BUDGET	#150 BLACKLAKE SEWER BUDGET	#160 BLACKLAKE STREETLIGH BUDGET	#170 DRAINAGE MAINT DIST BUDGET	#180 SEWER MAIN DISTRICT BUDGET	#190 MONTECITO VERDE II BUDGET	#800 FUNDED DEP-WATER BUDGET	#801 FUNDED DEP-SEWER BUDGET	#802 FUNDED DEP-BL W BUDGET	#803 FUNDED DEP-BL S BUDGET	TOTAL
REVENUES														
WATER SALES	0	850,000	0	136,000	0	0	0	0	0	0	0	0	0	986,000
FEES & PENALTIES	0	18,000	0	1,250	0	0	0	0	0	0	0	0	0	19,250
METER FEES	0	7,560	0	5,180	0	0	0	0	0	0	0	0	0	12,740
WATER CONNECTION	0	1,900	0	0	0	0	0	0	0	0	0	0	0	1,900
WATER PLAN, CHECK & INSPECTION	0	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000
SEWER REVENUES	0	0	334,000	0	83,000	0	0	3,800	5,300	0	0	0	0	426,100
SEWER LIFT STATION	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
SEWER PLAN, CHECK & INSPECTION	0	0	200	0	0	0	0	0	0	0	0	0	0	200
MISCELLANEOUS INCOME	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
TAX REVENUES	0	0	0	0	0	0	5,750	5,750	0	0	0	0	0	11,500
STREET LIGHTING SERV CHARGE	0	0	0	0	0	13,124	0	0	0	0	0	0	0	13,124
TOTAL OPERATING REVENUES	10,000	882,460	339,200	142,430	83,000	13,124	5,750	9,550	5,300	0	0	0	0	1,490,814

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BLACKLAKE WATER BUDGET	#150 BLACKLAKE SEWER BUDGET	#160 BLACKLAKE STREETLIGH BUDGET	#170 DRAINAGE MAINT DIST BUDGET	#180 SEWER MAIN DISTRICT BUDGET	#190 MONTECITO VERDE II BUDGET	#800 FUNDED DEP-WATER BUDGET	#801 FUNDED DEP-SEWER BUDGET	#802 FUNDED DEP-BL W BUDGET	#803 FUNDED DEP-BL S BUDGET	TOTAL
EXPENSES														
ACCOUNTING	401	1,338	535	187	214	0	0	0	0	0	0	0	0	2,675
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BANK CHARGES	8	25	10	4	4	0	0	0	0	0	0	0	0	51
CHEMICALS	0	1,248	0	300	6,000	0	0	0	0	0	0	0	0	7,548
COMPUTER EXPENSE	375	1,250	500	175	200	0	0	0	0	0	0	0	0	2,500
CONSULTING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIRECTOR FEES	2,250	7,500	3,000	1,050	1,200	0	0	0	0	0	0	0	0	15,000
DUES & SUBSCRIPTIONS	450	1,500	600	210	240	0	0	0	0	0	0	0	0	3,000
EDUCATION & TRAINING	450	2,000	200	250	100	0	0	0	0	0	0	0	0	3,000
ENGINEERING	0	1,200	1,200	200	200	0	0	0	0	0	0	0	0	2,800
ELECTIONS	1,050	1,050	1,400	490	560	0	0	0	0	0	0	0	0	4,550
EQUIPMENT RENTAL	275	250	0	0	0	0	0	0	0	0	0	0	0	525
FIRE ALARM-MAINT BLDG	0	250	84	35	35	0	0	0	0	0	0	0	0	404
FUEL	0	4,800	1,600	640	640	0	0	0	0	0	0	0	0	7,680
INSURANCE-LIABILITY	4,800	16,000	6,400	2,240	2,560	1,510	0	0	0	0	0	0	0	33,510
INSURANCE-MEDICAL/DENTAL	6,750	22,500	9,000	3,150	4,500	0	0	0	0	0	0	0	0	45,900
INSURANCE-WORKMAN'S COMP	1,650	5,500	2,200	880	990	0	0	0	0	0	0	0	0	11,220
LAB TESTS & SUPPLIES	0	10,500	5,500	2,500	6,300	0	0	250	100	0	0	0	0	25,150
LEGAL	11,000	9,000	4,400	1,550	1,800	0	0	1,500	1,000	0	0	0	0	30,250
LEGAL-SPECIAL COUNSEL	0	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000
LEGAL-WATER COUNSEL	0	5,000	0	1,500	0	0	0	0	0	0	0	0	0	6,500
MAPS & BLUEPRINTS	0	200	0	0	0	0	0	0	0	0	0	0	0	200
MISCELLANEOUS	500	500	500	500	500	0	0	0	0	0	0	0	0	2,500
NEWSLETTER	270	900	360	125	150	0	0	0	0	0	0	0	0	1,805
OFFICE SUPPLIES	1,000	1,000	400	150	160	0	0	0	0	0	0	0	0	2,710
OUTSIDE SERVICES	0	15,000	8,000	2,000	3,000	0	300	300	200	0	0	0	0	28,800
OUTSIDE SERVICES-PB REPAIRS	0	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
OPERATING SUPPLIES	0	43,000	2,000	2,000	2,000	0	0	0	0	0	0	0	0	49,000
PAGING EXPENSE	0	900	345	120	120	0	0	0	0	0	0	0	0	1,485
PERMITS & OPERATING FEES	0	3,155	400	1,500	500	0	0	200	200	0	0	0	0	5,955
POSTAGE	1,500	5,000	2,000	700	800	0	0	200	130	0	0	0	0	10,330
PRINTING	180	600	240	100	100	0	0	0	0	0	0	0	0	1,220
PUBLIC & LEGAL NOTICES	750	2,500	1,000	350	400	75	0	0	0	0	0	0	0	5,075
RENT	3,600	14,400	4,800	1,680	1,920	0	0	0	0	0	0	0	0	26,400

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
1996-97**

OPTION 2 - PROPOSED RATES

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BLACKLAKE WATER BUDGET	#150 BLACKLAKE SEWER BUDGET	#160 BLACKLAKE STREETLIGH BUDGET	#170 DRAINAGE MAINT DIST BUDGET	#180 SEWER MAIN DISTRICT BUDGET	#190 MONTECITO VERDE II BUDGET	#800 FUNDED DEP-WATER BUDGET	#801 FUNDED DEP-SEWER BUDGET	#802 FUNDED DEP-BL W BUDGET	#803 FUNDED DEP-BL S BUDGET	TOTAL
REPAIRS AND MAINTENANCE	200	7,000	25,000	2,500	6,000	0	0	0	0	0	0	0	0	40,700
RETIREMENT BENEFITS	2,775	9,250	3,700	1,300	1,850	0	0	0	0	0	0	0	0	18,875
TAXES-PAYROLL	1,770	5,900	2,360	825	1,180	0	0	0	0	0	0	0	0	12,035
TELEPHONE	750	2,500	1,000	400	450	0	0	0	0	0	0	0	0	5,100
TRAVEL & MILEAGE	1,050	3,500	1,400	550	650	0	0	0	0	0	0	0	0	7,150
UNDERGROUND NOTIFICATION	0	480	184	60	100	0	0	0	0	0	0	0	0	824
UNIFORMS	0	1,200	460	160	180	0	0	0	0	0	0	0	0	2,000
UTILITIES-ELECTRICITY	3,000	173,000	46,000	43,000	10,000	0	0	0	0	0	0	0	0	275,000
UTILITIES-STREETLIGHTING	0	0	0	0	0	11,000	0	0	0	0	0	0	0	11,000
UTILITIES-GAS/TRASH	700	500	300	120	120	0	0	0	0	0	0	0	0	1,740
WAGES-OFFICE/MGMT	55,700	66,400	36,400	6,450	6,450	500	0	500	500	0	0	0	0	172,900
WAGES-O.T.-OFFICE/MGMT	650	775	425	75	75	0	0	0	0	0	0	0	0	2,000
WAGE-MAINTENANCE	0	79,500	17,300	17,300	24,200	0	500	0	0	0	0	0	0	138,800
WAGES-O.T.-MAINTENANCE	0	13,500	2,875	2,875	4,000	0	0	0	0	0	0	0	0	23,250
INTEREST EXPENSE	0	10,400	0	0	0	0	0	0	0	0	0	0	0	10,400
CONTINGENCY	500	1,000	1,000	1,000	500	0	500	500	0	0	0	0	0	5,000
DEBT SERVICE	0	6,000	0	0	0	0	0	0	0	0	0	0	0	6,000
METER INSTALLATIONS	0	2,200	0	1,500	0	0	0	0	0	0	0	0	0	3,700
DEPRECIATION	0	103,100	93,750	10,000	6,510	0	0	0	0	0	0	0	0	213,360
FIXED ASSETS	3,350	44,050	17,850	3,200	2,650	0	0	0	0	0	0	0	0	71,100
METER REPLACEMENT PROGRAM	0	13,800	0	1,200	0	0	0	0	0	0	0	0	0	15,000
ADMINISTRATION-ALLOCATED	(97,704)	58,622	22,472	7,816	8,794	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	10,000	880,743	329,150	124,917	108,902	13,085	1,300	3,450	2,130	0	0	0	0	1,473,677
GAIN OR (LOSS) FROM OPERATIONS	0	1,717	10,050	17,513	(25,902)	39	4,450	6,100	3,170	0	0	0	0	17,137
RESERVES	0	0	0	(80,000)	80,000	0	0	0	0	0	0	0	0	0
INTEREST EARNINGS	0	10,700	10,400	15,900	2,000	2,100	4,200	5,600	1,400	5,600	3,500	700	380	62,480
FUNDED DEPRECIATION	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	213,360
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	12,417	20,450	(46,587)	56,098	2,139	8,650	11,700	4,570	108,700	97,250	10,700	6,890	292,977
ESTIMATED O & M FUNDS AVAILABLE														
ESTIMATED ACCOUNT BAL 7/1/96	0	213,700	208,500	318,000	41,000	43,000	84,000	112,000	30,000	68,900	75,630	11,300	6,320	1,119,100
GAIN OR (LOSS) AND INTEREST INCOME	0	12,417	20,450	(46,587)	56,098	2,139	8,650	11,700	4,570	108,700	97,250	10,700	6,890	292,977
FUNDED DEPRECIATION	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	103,100
ESTIMATED ACCOUNT BAL 6/30/97	0	226,117	228,950	271,413	97,098	45,139	92,650	123,700	34,570	280,700	266,630	32,000	19,720	1,515,177

BUDGET96/BUD96C

06/07/96

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97	1996-97
PROPOSED	PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

CONSOLIDATED

REVENUES

WATER SALES	782,000	807,000	885,000	986,000
FEES & PENALTIES	22,700	24,500	19,250	19,250
METER FEES	15,500	9,550	12,740	12,740
WATER CONNECTION	1,900	4,270	1,900	1,900
WATER PLAN, CHECK & INSPEC	2,500	6,900	5,000	5,000
SEWER REVENUES	382,400	376,100	399,100	426,100
SEWER LIFT STATION	7,500	7,500	5,000	5,000
SEWER PLAN, CHECK & INSPEC	200	400	200	200
MISCELLANEOUS INCOME	6,000	40,540	10,000	10,000
TAX REVENUES	8,200	11,290	11,500	11,500
STREET LIGHTING SERV CHARGE	14,000	14,000	13,124	13,124
TOTAL OPERATING REVENUES	1,242,900	1,302,050	1,362,814	1,490,814

EXPENSES

ACCOUNTING	2,675	2,675	2,675	2,675
ADVERTISING	100	0	0	0
BANK CHARGES	51	51	51	51
CHEMICALS	7,200	7,370	7,548	7,548
COMPUTER EXPENSE	5,500	4,200	2,500	2,500
CONSULTING	5,000	24,028	0	0
DIRECTOR FEES	18,000	13,300	15,000	15,000
UES & SUBSCRIPTIONS	3,100	2,355	3,000	3,000
EDUCATION & TRAINING	3,000	2,675	3,000	3,000
ENGINEERING	6,000	8,500	2,800	2,800
ELECTIONS	0	0	4,550	4,550
EQUIPMENT RENTAL	500	0	525	525
FIRE ALARM-MAINT BLDG	451	435	404	404
FUEL	9,000	6,825	7,680	7,680
INSURANCE-LIABILITY	35,000	32,995	33,510	33,510
INSURANCE-MEDICAL/DENTAL	51,000	45,700	45,900	45,900
INSURANCE-WORKMAN'S COMP	13,200	11,030	11,220	11,220
LAB TESTS & SUPPLIES	21,350	22,850	25,150	25,150
LEGAL-DISTRICT COUNSEL	35,000	35,500	30,250	30,250
LEGAL-SPECIAL COUNSEL	180,000	80,000	75,000	75,000
LEGAL-WATER COUNSEL	20,000	10,000	6,500	6,500
MAPS & BLUEPRINTS	500	0	200	200
MISCELLANEOUS	2,000	360	2,500	2,500
NEWSLETTER	1,200	820	1,805	1,805
OFFICE SUPPLIES	3,500	2,780	2,710	2,710
OUTSIDE SERVICES	44,500	27,200	28,800	28,800
OUTSIDE SERVICES-PB REPAIRS (1)	0	75,000	25,000	25,000
OPERATING SUPPLIES	46,500	39,100	49,000	49,000
PAGING EXPENSE	1,800	1,320	1,485	1,485
PERMITS & OPERATING FEES	9,400	5,430	5,955	5,955
POSTAGE	9,000	9,030	10,330	10,330

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1	OPTION 2
			1996-97 PROPOSED	1996-97 PROPOSED
CONSOLIDATED				
PRINTING	1,000	1,530	1,220	1,220
PUBLIC & LEGAL NOTICES	3,000	2,850	5,075	5,075
RENT	26,000	25,620	26,400	26,400
REPAIRS AND MAINTENANCE	15,700	6,310	40,700	40,700
RETIREMENT BENEFITS	44,000	9,020	18,875	18,875
TAXES-PAYROLL	12,500	11,550	12,035	12,035
TELEPHONE	7,500	4,855	5,100	5,100
TRAVEL & MILEAGE	9,500	5,100	7,150	7,150
UNDERGROUND NOTIFICATION	500	765	824	824
UNIFORMS	2,400	2,000	2,000	2,000
UTILITIES-ELECTRICITY	275,000	267,800	275,000	275,000
UTILITIES-ELEC (STREET LIGHT)	11,500	10,600	11,000	11,000
UTILITIES-GAS/TRASH	1,400	1,229	1,740	1,740
WAGES-OFFICE/MGMT	164,500	162,200	171,900	171,900
WAGES-O.T.-OFFICE/MGMT	1,500	2,135	2,000	2,000
WAGE-MAINTENANCE	155,784	144,000	139,800	139,800
WAGES-O.T.-MAINTENANCE	29,000	26,600	23,250	23,250
INTEREST EXPENSE	11,000	10,650	10,400	10,400
CONTINGENCY	6,500	0	5,000	5,000
DEBT SERVICE	20,000	20,000	6,000	6,000
METER INSTALLATIONS	0	0	3,700	3,700
DEPRECIATION	115,500	159,200	213,360	213,360
FIXED ASSETS/CAPITAL OUTLAY	295,100	128,074	71,100	71,100
METER REPLACEMENT PROGRAM	0	0	15,000	15,000
ADMINISTRATION-ALLOCATED	(19,020)	0	0	0
TOTAL OPERATING EXPENSES	1,724,391	1,473,617	1,473,677	1,473,677
GAIN OR (LOSS) FROM OPERATIONS	(481,491)	(171,567)	(110,863)	17,137
RESERVES-TRANSFER	585,868	0	0	0
INTEREST EARNINGS	70,800	64,130	62,480	62,480
FUNDED DEPRECIATION	115,500	159,200	213,360	213,360
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	0	0	0
	290,677	51,763	164,977	292,977

(1) MID YEAR BUDGET ADJUSTMENT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 EXISTING RATES 1996-97 PROPOSED	OPTION 2 PROPOSED RATES 1996-97 PROPOSED
ADMINISTRATION (FUND #110)				
REVENUES				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	6,000	37,000	10,000	10,000
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	6,000	37,000	10,000	10,000
EXPENSES				
ACCOUNTING	401	401	401	401
ADVERTISING	15	0	0	0
BANK CHARGES	8	8	8	8
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	825	700	375	375
CONSULTING	0	0	0	0
DIRECTOR FEES	2,700	2,100	2,250	2,250
LIBRARIES & SUBSCRIPTIONS	465	440	450	450
EDUCATION & TRAINING	450	100	450	450
ENGINEERING	0	0	0	0
ELECTIONS	0	0	1,050	1,050
EQUIPMENT RENTAL	75	0	275	275
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	3,930	4,675	4,800	4,800
INSURANCE-MEDICAL/DENTAL	7,650	6,800	6,750	6,750
INSURANCE-WORKMAN'S COMP	1,980	1,700	1,650	1,650
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	7,450	18,000	11,000	11,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	300	100	500	500
NEWSLETTER	0	0	270	270
OFFICE SUPPLIES	525	700	1,000	1,000
OUTSIDE SERVICES	500	400	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	200	200	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	1,000	1,300	1,500	1,500

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
ADMINISTRATION (FUND #110)				
PRINTING	150	110	180	180
PUBLIC & LEGAL NOTICES	450	400	750	750
RENT	3,529	3,500	3,600	3,600
REPAIRS AND MAINTENANCE	30	210	200	200
RETIREMENT BENEFITS	6,600	1,350	2,775	2,775
TAXES-PAYROLL	1,875	1,750	1,770	1,770
TELEPHONE	1,125	485	750	750
TRAVEL & MILEAGE	1,425	800	1,050	1,050
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	2,750	3,000	3,000	3,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	210	650	700	700
WAGES-OFFICE/MGMT	51,800	54,800	55,700	55,700
WAGES-O.T.-OFFICE/MGMT	480	775	650	650
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	1,000	0	500	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	3,350	3,350
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	(93,898)	(68,454)	(97,704)	(97,704)
TOTAL OPERATING EXPENSES	6,000	37,000	10,000	10,000
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
RESERVES	0	0	0	0
INTEREST EARNINGS	0	0	0	0
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	0	0	0

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 EXISTING RATES 1996-97 PROPOSED	OPTION 2 PROPOSED RATES 1996-97 PROPOSED
WATER (FUND #120)				
REVENUES				
WATER SALES	672,000	685,000	760,000	850,000
FEES & PENALTIES	22,000	23,000	18,000	18,000
METER FEES	10,500	6,550	7,560	7,560
WATER CONNECTION	1,900	4,270	1,900	1,900
WATER PLAN, CHECK & INSPEC	2,500	6,900	5,000	5,000
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	3,450	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	708,900	729,170	792,460	882,460
EXPENSES				
ACCOUNTING	1,338	1,338	1,338	1,338
ADVERTISING	50	0	0	0
BANK CHARGES	25	25	25	25
CHEMICALS	1,152	1,170	1,248	1,248
COMPUTER EXPENSE	2,750	2,000	1,250	1,250
CONSULTING	5,000	9,700	0	0
DIRECTOR FEES	9,000	6,800	7,500	7,500
DUES & SUBSCRIPTIONS	1,550	1,120	1,500	1,500
EDUCATION & TRAINING	1,500	1,500	2,000	2,000
ENGINEERING	3,900	1,800	1,200	1,200
ELECTIONS	0	0	1,050	1,050
EQUIPMENT RENTAL	250	0	250	250
FIRE ALARM-MAINT BLDG	270	260	250	250
FUEL	5,400	4,000	4,800	4,800
INSURANCE-LIABILITY	17,500	16,000	16,000	16,000
INSURANCE-MEDICAL/DENTAL	25,500	23,000	22,500	22,500
INSURANCE-WORKMAN'S COMP	6,600	5,500	5,500	5,500
LAB TESTS & SUPPLIES	6,930	10,000	10,500	10,500
LEGAL	13,200	6,000	9,000	9,000
LEGAL-SPECIAL COUNSEL	180,000	80,000	75,000	75,000
LEGAL-WATER COUNSEL	10,000	10,000	5,000	5,000
MAPS & BLUEPRINTS	300	0	200	200
MISCELLANEOUS	1,000	200	500	500
NEWSLETTER	720	490	900	900
OFFICE SUPPLIES	1,750	1,200	1,000	1,000
OUTSIDE SERVICES	30,000	14,000	15,000	15,000
OUTSIDE SERVICES-PB REPAIRS (1)	0	75,000	25,000	25,000
OPERATING SUPPLIES	37,400	35,600	43,000	43,000
PAGING EXPENSE	1,080	800	900	900
PERMITS & OPERATING FEES	4,770	2,500	3,155	3,155
POSTAGE	4,500	4,350	5,000	5,000

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
WATER (FUND #120)				
PRINTING	500	900	600	600
PUBLIC & LEGAL NOTICES	1,500	1,500	2,500	2,500
RENT	14,238	14,000	14,400	14,400
REPAIRS AND MAINTENANCE	7,400	3,500	7,000	7,000
RETIREMENT BENEFITS	22,000	4,500	9,250	9,250
TAXES-PAYROLL	6,250	5,800	5,900	5,900
TELEPHONE	3,750	1,800	2,500	2,500
TRAVEL & MILEAGE	4,750	2,300	3,500	3,500
UNDERGROUND NOTIFICATION	300	450	480	480
UNIFORMS	1,440	1,200	1,200	1,200
UTILITIES-ELECTRICITY	165,000	170,000	173,000	173,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	700	350	500	500
WAGES-OFFICE/MGMT	64,350	57,300	66,400	66,400
WAGES-O.T.-OFFICE/MGMT	585	650	775	775
WAGE-MAINTENANCE	95,886	79,000	79,500	79,500
WAGES-O.T.-MAINTENANCE	18,270	15,000	13,500	13,500
INTEREST EXPENSE	11,000	10,650	10,400	10,400
CONTINGENCY	1,000	0	1,000	1,000
DEBT SERVICE	5,000	5,000	6,000	6,000
METER INSTALLATIONS	0	0	2,200	2,200
FUNDED DEPRECIATION	67,200	67,200	103,100	103,100
FIXED ASSETS/CAPITAL OUTLAY	183,700	87,000	44,050	44,050
METER REPLACEMENT PROGRAM	0	0	13,800	13,800
ADMINISTRATION-ALLOCATED	37,439	41,072	58,622	58,622
TOTAL OPERATING EXPENSES	1,085,693	883,525	880,743	880,743
GAIN OR (LOSS) FROM OPERATIONS	(376,793)	(154,355)	(88,283)	1,717
RESERVES	280,534	0	0	0
INTEREST EARNINGS	29,600	16,800	10,700	10,700
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	(66,659)	(137,555)	(77,583)	12,417
ESTIMATED CASH BALANCE 7/1/96			213,700	213,700
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			(77,583)	12,417
ESTIMATED CASH BALANCE 6/30/97			136,117	226,117

(1) MID YEAR BUDGET ADJUSTMENT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 EXISTING RATES 1996-97 PROPOSED	OPTION 1 PROPOSED RATES 1996-97 PROPOSED
SEWER (FUND #130)				
REVENUES				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	311,000	302,000	319,000	334,000
SEWER LIFT STATION	7,500	7,500	5,000	5,000
SEWER PLAN, CHECK & INSPEC	200	400	200	200
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	318,700	309,900	324,200	339,200
EXPENSES				
ACCOUNTING	535	535	535	535
ADVERTISING	20	0	0	0
BANK CHARGES	10	10	10	10
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	1,100	900	500	500
CONSULTING	0	9,550	0	0
DIRECTOR FEES	3,600	2,400	3,000	3,000
DUES & SUBSCRIPTIONS	620	450	600	600
EDUCATION & TRAINING	600	200	200	200
ENGINEERING	1,200	6,400	1,200	1,200
ELECTIONS	0	0	1,400	1,400
EQUIPMENT RENTAL	100	0	0	0
FIRE ALARM-MAINT BLDG	104	100	84	84
FUEL	2,070	1,500	1,600	1,600
INSURANCE-LIABILITY	7,000	6,300	6,400	6,400
INSURANCE-MEDICAL/DENTAL	8,670	7,700	9,000	9,000
INSURANCE-WORKMAN'S COMP	2,244	1,850	2,200	2,200
LAB TESTS & SUPPLIES	7,560	4,800	5,500	5,500
LEGAL	6,600	8,000	4,400	4,400
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	115	0	0	0
MISCELLANEOUS	400	30	500	500
NEWSLETTER	276	190	360	360
OFFICE SUPPLIES	700	500	400	400
OUTSIDE SERVICES	8,000	7,200	8,000	8,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	3,920	1,100	2,000	2,000
PAGING EXPENSE	414	300	345	345
PERMITS & OPERATING FEES	2,250	400	400	400
POSTAGE	1,800	1,750	2,000	2,000

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
SEWER (FUND #130)				
PRINTING	200	300	240	240
PUBLIC & LEGAL NOTICES	600	600	1,000	1,000
RENT	4,705	4,650	4,800	4,800
REPAIRS AND MAINTENANCE	5,305	1,100	25,000	25,000
RETIREMENT BENEFITS	7,480	1,550	3,700	3,700
TAXES-PAYROLL	2,125	2,000	2,360	2,360
TELEPHONE	1,500	1,400	1,000	1,000
TRAVEL & MILEAGE	1,900	1,000	1,400	1,400
UNDERGROUND NOTIFICATION	115	180	184	184
UNIFORMS	552	460	460	460
UTILITIES-ELECTRICITY	49,500	45,000	46,000	46,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	280	125	300	300
WAGES-OFFICE/MGMT	34,650	37,000	36,400	36,400
WAGES-O.T.-OFFICE/MGMT	315	600	425	425
WAGE-MAINTENANCE	16,650	19,200	17,300	17,300
WAGES-O.T.-MAINTENANCE	3,190	3,500	2,875	2,875
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	1,000	0	1,000	1,000
DEBT SERVICE	15,000	15,000	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	31,100	75,000	93,750	93,750
FIXED ASSETS/CAPITAL OUTLAY	76,000	25,574	17,850	17,850
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	18,720	15,744	22,472	22,472
TOTAL OPERATING EXPENSES	330,795	312,148	329,150	329,150
GAIN OR (LOSS) FROM OPERATIONS	(12,095)	(2,248)	(4,950)	10,050
RESERVES	182,917	0	0	0
INTEREST EARNINGS	28,800	11,300	10,400	10,400
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	199,622	9,052	5,450	20,450
ESTIMATED CASH BALANCE 7/1/96			208,500	208,500
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			5,450	20,450
ESTIMATED CASH BALANCE 6/30/97			213,950	228,950

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET 1995-96
EST ACTUAL

BLACK LAKE WATER (FUND #140)

REVENUES

WATER SALES	110,000	122,000	125,000	136,000
FEES & PENALTIES	700	1,500	1,250	1,250
METER FEES	5,000	3,000	5,180	5,180
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	90	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	115,700	126,590	131,430	142,430

EXPENSES

ACCOUNTING	187	187	187	187
ADVERTISING	7	0	0	0
BANK CHARGES	4	4	4	4
CHEMICALS	288	300	300	300
COMPUTER EXPENSE	385	300	175	175
CONSULTING	0	2,385	0	0
DIRECTOR FEES	1,260	1,100	1,050	1,050
FEES & SUBSCRIPTIONS	217	185	210	210
EDUCATION & TRAINING	210	800	250	250
ENGINEERING	420	0	200	200
ELECTIONS	0	0	490	490
EQUIPMENT RENTAL	35	0	0	0
FIRE ALARM-MAINT BLDG	36	35	35	35
FUEL	720	525	640	640
INSURANCE-LIABILITY	2,450	2,200	2,240	2,240
INSURANCE-MEDICAL/DENTAL	4,080	3,600	3,150	3,150
INSURANCE-WORKMAN'S COMP	1,056	880	880	880
LAB TESTS & SUPPLIES	1,260	2,000	2,500	2,500
LEGAL	2,310	1,000	1,550	1,550
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	10,000	0	1,500	1,500
MAPS & BLUEPRINTS	40	0	0	0
MISCELLANEOUS	140	10	500	500
NEWSLETTER	96	65	125	125
OFFICE SUPPLIES	245	180	150	150
OUTSIDE SERVICES	2,000	2,000	2,000	2,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	2,320	1,400	2,000	2,000
PAGING EXPENSE	144	100	120	120
PERMITS & OPERATING FEES	1,350	1,640	1,500	1,500
POSTAGE	630	600	700	700

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
BLACK LAKE WATER (FUND #140)				
PRINTING	70	120	100	100
PUBLIC & LEGAL NOTICES	210	150	350	350
RENT	1,646	1,620	1,680	1,680
REPAIRS AND MAINTENANCE	1,454	1,000	2,500	2,500
RETIREMENT BENEFITS	3,520	720	1,300	1,300
TAXES-PAYROLL	1,000	900	825	825
TELEPHONE	525	570	400	400
TRAVEL & MILEAGE	665	600	550	550
UNDERGROUND NOTIFICATION	40	60	60	60
UNIFORMS	192	160	160	160
UTILITIES-ELECTRICITY	49,500	42,000	43,000	43,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	98	44	120	120
WAGES-OFFICE/MGMT	6,600	6,300	6,450	6,450
WAGES-O.T.-OFFICE/MGMT	60	50	75	75
WAGE-MAINTENANCE	16,998	19,200	17,300	17,300
WAGES-O.T.-MAINTENANCE	3,190	3,400	2,875	2,875
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	1,000	0	1,000	1,000
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	1,500	1,500
FUNDED DEPRECIATION	11,000	10,800	10,000	10,000
FIXED ASSETS/CAPITAL OUTLAY	22,900	10,000	3,200	3,200
METER REPLACEMENT PROGRAM	0	0	1,200	1,200
ADMINISTRATION-ALLOCATED	7,488	5,476	7,816	7,816
TOTAL OPERATING EXPENSES	160,046	124,666	124,917	124,917
GAIN OR (LOSS) FROM OPERATIONS	(44,346)	1,924	6,513	17,513
RESERVES-TRANSFER	96,427	0	0	(80,000)
INTEREST EARNINGS	6,400	16,500	15,900	15,900
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	58,481	18,424	22,413	(46,587)
ESTIMATED CASH BALANCE 7/1/96			318,000	318,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			22,413	(46,587)
ESTIMATED CASH BALANCE 6/30/97			340,413	271,413

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 PROPOSED RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

1996-97
PROPOSED

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PROPOSED

BLACK LAKE SEWER (FUND #150)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	62,000	65,000	71,000	83,000
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	62,000	65,000	71,000	83,000

EXPENSES

ACCOUNTING	214	214	214	214
ADVERTISING	8	0	0	0
BANK CHARGES	4	4	4	4
CHEMICALS	5,760	5,900	6,000	6,000
COMPUTER EXPENSE	440	300	200	200
CONSULTING	0	2,393	0	0
DIRECTOR FEES	1,440	900	1,200	1,200
FEES & SUBSCRIPTIONS	248	160	240	240
EDUCATION & TRAINING	240	75	100	100
ENGINEERING	480	300	200	200
ELECTIONS	0	0	560	560
EQUIPMENT RENTAL	40	0	0	0
FIRE ALARM-MAINT BLDG	41	40	35	35
FUEL	810	800	640	640
INSURANCE-LIABILITY	2,800	2,500	2,560	2,560
INSURANCE-MEDICAL/DENTAL	5,100	4,600	4,500	4,500
INSURANCE-WORKMAN'S COMP	1,320	1,100	990	990
LAB TESTS & SUPPLIES	5,250	5,800	6,300	6,300
LEGAL	2,640	2,500	1,800	1,800
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	45	0	0	0
MISCELLANEOUS	160	20	500	500
NEWSLETTER	108	75	150	150
OFFICE SUPPLIES	280	200	160	160
OUTSIDE SERVICES	2,000	2,800	3,000	3,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	2,360	800	2,000	2,000
PAGING EXPENSE	162	120	120	120
PERMITS & OPERATING FEES	630	490	500	500
POSTAGE	720	700	800	800

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
BLACK LAKE SEWER (FUND #150)				
PRINTING	80	100	100	100
PUBLIC & LEGAL NOTICES	240	200	400	400
RENT	1,882	1,850	1,920	1,920
REPAIRS AND MAINTENANCE	1,511	500	6,000	6,000
RETIREMENT BENEFITS	4,400	900	1,850	1,850
TAXES-PAYROLL	1,250	1,100	1,180	1,180
TELEPHONE	600	600	450	450
TRAVEL & MILEAGE	760	400	650	650
UNDERGROUND NOTIFICATION	45	75	100	100
UNIFORMS	216	180	180	180
UTILITIES-ELECTRICITY	8,250	7,800	10,000	10,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	112	60	120	120
WAGES-OFFICE/MGMT	6,600	6,300	6,450	6,450
WAGES-O.T.-OFFICE/MGMT	60	60	75	75
WAGE-MAINTENANCE	24,750	25,100	24,200	24,200
WAGES-O.T.-MAINTENANCE	4,350	4,700	4,000	4,000
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	1,000	0	500	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	6,200	6,200	6,510	6,510
FIXED ASSETS/CAPITAL OUTLAY	12,500	5,500	2,650	2,650
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	11,231	6,162	8,794	8,794
TOTAL OPERATING EXPENSES	119,337	100,578	108,902	108,902
GAIN OR (LOSS) FROM OPERATIONS	(57,337)	(35,578)	(37,902)	(25,902)
RESERVES-TRANSFER	25,990	0	0	80,000
INTEREST EARNINGS	800	2,500	2,000	2,000
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	(30,547)	(33,078)	(35,902)	56,098
ESTIMATED CASH BALANCE 7/1/96			41,000	41,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			(35,902)	56,098
ESTIMATED CASH BALANCE 6/30/97			5,098	97,098

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 EXISTING RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET 1995-96
EST ACTUAL

BL STREETLIGHTING (FUND #160)

REVENUES

WATER SALES-COMMODITY	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	14,000	14,000	13,124	13,124
TOTAL OPERATING REVENUES	14,000	14,000	13,124	13,124

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
FEES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	1,320	1,320	1,510	1,510
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	800	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
BL STREETLIGHTING (FUND #160)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	75	75
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	11,500	10,600	11,000	11,000
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	500	500	500	500
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	500	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	14,620	12,420	13,085	13,085
GAIN OR (LOSS) FROM OPERATIONS	(620)	1,580	39	39
RESERVES	0	0	0	0
INTEREST EARNINGS	800	2,280	2,100	2,100
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	180	3,860	2,139	2,139
ESTIMATED CASH BALANCE 7/1/96			43,000	43,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			2,139	2,139
ESTIMATED CASH BALANCE 6/30/97			45,139	45,139

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 EXISTING RATES 1996-97 PROPOSED	OPTION 2 PROPOSED RATES 1996-97 PROPOSED
DRAINAGE (FUND #170)				
REVENUES				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	4,100	5,645	5,750	5,750
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	4,100	5,645	5,750	5,750
EXPENSES				
ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUPLICATES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	500	300	300	300
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	100	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
DRAINAGE (FUND #170)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	500	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	500	0	500	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	1,600	800	1,300	1,300
GAIN OR (LOSS) FROM OPERATIONS	2,500	4,845	4,450	4,450
RESERVES	0	0	0	0
INTEREST EARNINGS	1,600	4,400	4,200	4,200
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	4,100	9,245	8,650	8,650
ESTIMATED CASH BALANCE 7/1/96			84,000	84,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			8,650	8,650
ESTIMATED CASH BALANCE 6/30/97			92,650	92,650

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97	1996-97
PROPOSED	PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

SEWER MAINT DIST (FUND #180)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	4,100	3,800	3,800	3,800
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	4,100	5,645	5,750	5,750
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	8,200	9,445	9,550	9,550

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUPLICATES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	250	200	250	250
LEGAL	1,000	0	1,500	1,500
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	500	300	300	300
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	100	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	200	200	200	200
POSTAGE	220	200	200	200

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
SEWER MAINT DIST (FUND #180)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	500	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	500	0	500	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	3,270	1,400	3,450	3,450
GAIN OR (LOSS) FROM OPERATIONS	4,930	8,045	6,100	6,100
RESERVES	0	0	0	0
INTEREST EARNINGS	2,400	5,900	5,600	5,600
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	7,330	13,945	11,700	11,700
ESTIMATED CASH BALANCE 7/1/96			112,000	112,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			11,700	11,700
ESTIMATED CASH BALANCE 6/30/97			123,700	123,700

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

1996-97
PROPOSED

1996-97
PROPOSED

MONTECITO VERDE II (FUND #190)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	5,300	5,300	5,300	5,300
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE			0	0
TOTAL OPERATING REVENUES	5,300	5,300	5,300	5,300

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
FILES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	100	50	100	100
LEGAL	1,000	0	1,000	1,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	1,000	200	200	200
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	100	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	200	200	200	200
POSTAGE	130	130	130	130

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
- MONTECITO VERDE II (FUND #190)				
RINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	500	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	3,030	1,080	2,130	2,130
GAIN OR (LOSS) FROM OPERATIONS	2,270	4,220	3,170	3,170
RESERVES	0	0	0	0
INTEREST EARNINGS	400	1,500	1,400	1,400
FUNDED DEPRECIATION	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	2,670	5,720	4,570	4,570
ESTIMATED CASH BALANCE 7/1/96			30,000	30,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			4,570	4,570
ESTIMATED CASH BALANCE 6/30/97			<u>34,570</u>	<u>34,570</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 EXISTING RATES 1996-97 PROPOSED	OPTION 2 PROPOSED RATES 1996-97 PROPOSED
FUNDED DEPREC-WATER (FUND #800)				
REVENUES				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0
EXPENSES				
ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
LIBRARIES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
- FUNDED DEPREC-WATER (FUND #800)				
IRTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
RESERVES	0	0	0	0
INTEREST EARNINGS	0	1,700	5,600	5,600
FUNDED DEPRECIATION	67,200	67,200	103,100	103,100
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	67,200	68,900	108,700	108,700
ESTIMATED CASH BALANCE 7/1/96			68,900	68,900
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			108,700	108,700
ESTIMATED CASH BALANCE 6/30/97			177,600	177,600

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

FUNDED DEPREC-SEWER (FUND #801)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
UES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
UNFUNDED DEPREC-SEWER (FUND #801)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
RESERVES	0	0	0	0
INTEREST EARNINGS	0	630	3,500	3,500
FUNDED DEPRECIATION	31,100	75,000	93,750	93,750
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	31,100	75,630	97,250	97,250
ESTIMATED CASH BALANCE 7/1/96			75,630	75,630
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			97,250	97,250
ESTIMATED CASH BALANCE 6/30/97			172,880	172,880

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET

1995-96
EST ACTUAL

FUNDED DEPREC-BL WATER (FUND #802)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
LIBRARIES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
FUNDED DEPREC-BL WATER (FUND #802)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
RESERVES	0	0	0	0
INTEREST EARNINGS	0	500	700	700
FUNDED DEPRECIATION	11,000	10,800	10,000	10,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	11,000	11,300	10,700	10,700
ESTIMATED CASH BALANCE 7/1/96			11,300	11,300
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			10,700	10,700
ESTIMATED CASH BALANCE 6/30/97			22,000	22,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
1996-97**

OPTION 1 EXISTING RATES	OPTION 2 PROPOSED RATES
1996-97 PROPOSED	1996-97 PROPOSED

1995-96
BUDGET 1995-96
EST ACTUAL

FUNDED DEPREC-BL SEWER (FUND #803)

REVENUES

WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE			0	0
TOTAL OPERATING REVENUES	0	0	0	0

EXPENSES

ACCOUNTING	0	0	0	0
ADVERTISING	0	0	0	0
BANK CHARGES	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
FEES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM-MAINT BLDG	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MAPS & BLUEPRINTS	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0
POSTAGE	0	0	0	0

	1995-96 BUDGET	1995-96 EST ACTUAL	OPTION 1 1996-97 PROPOSED	OPTION 2 1996-97 PROPOSED
-FUNDED DEPREC-BL SEWER (FUND #803)				
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
DEPRECIATION	0	0	0	0
FIXED ASSETS/CAPITAL OUTLAY	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
RESERVES	0	0	0	0
INTEREST EARNINGS	0	120	380	380
FUNDED DEPRECIATION	6,200	6,200	6,510	6,510
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	6,200	6,320	6,890	6,890
ESTIMATED CASH BALANCE 7/1/96			6,320	6,320
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES			6,890	6,890
ESTIMATED CASH BALANCE 6/30/97			13,210	13,210

NON-OPERATING BUDGET

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NIPOMO COMMUNITY SERVICES DISTRICT

CAPITAL FINANCING PLAN

SYSTEM CORRECTIONS & OFFICE BUILDING

WATER FUNDS #120 AND #140

FISCAL YEAR ENDING JUNE 30,	1 1997	2 1998	TOTAL
Steel Main Line replacements on Dana, Mallagh, Price and Bennett Streets	232,000	0	232,000
Well pump replacements for Bevington and Omiya wells	80,000	80,000	160,000
Oakglen/Mallagh crossing	20,000	186,000	206,000
Black Lake pump replacement and tie-in	0	140,000	140,000
Well capacity-drill & equip one new well	0	200,000	200,000
Office Headquarters (Water Funds will fund project at 47.03%)	218,213	0	218,213
TOTAL-UNADJUSTED COST	550,213	606,000	1,156,213
INFLATION FACTOR @ 5%	27,511	30,300	57,811
INFLATED TOTAL	577,724	636,300	1,214,024

BUDGET97/WCFP1

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 1 - NO BORROWING

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	6
	1997	1998	1999	2000	2001	2002
OPENING BALANCE	774,587	354,663	(146,496)	(30,923)	87,588	214,345
SOURCES						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME	46,475	21,280	0	0	5,255	12,861
PROPERTY TAX REVENUES (1)	126,800	129,336	131,923	134,561	137,252	139,997
TOTAL SOURCES	173,275	150,616	131,923	134,561	142,507	152,858
USES						
CAPITAL EXPENDITURES	577,724	636,300	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	0	0	0	0	0	0
EXISTING DEBT SERVICE	15,475	15,475	16,350	16,050	15,750	15,450
TOTAL USES	593,199	651,775	16,350	16,050	15,750	15,450
NET SOURCES AND USES	(419,924)	(501,159)	115,573	118,511	126,757	137,408
ENDING BALANCE & REPLACEMENT RESERVE	354,663	(146,496)	(30,923)	87,588	214,345	351,753

(1) Property Taxes are subject to future State Tax Shifts

Note: Property Taxes would not have been subject to previous Tax Shifts if NCSD had encumbered the Property Taxes for debt service

BUDGET97/WCFP

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 1 - NO BORROWING

FISCAL YEAR ENDING JUNE 30,	7	8	9	10	11	12
	2003	2004	2005	2006	2006	2008
OPENING BALANCE	351,753	499,505	659,329	832,004	1,017,362	1,217,272
SOURCES						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME	21,105	29,970	39,560	49,920	61,042	73,036
PROPERTY TAX REVENUES (1)	142,797	145,653	148,566	151,538	154,568	157,660
TOTAL SOURCES	163,902	175,623	188,126	201,458	215,610	230,696
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	0	0	0	0	0	0
EXISTING DEBT SERVICE	16,150	15,800	15,450	16,100	15,700	15,300
TOTAL USES	16,150	15,800	15,450	16,100	15,700	15,300
NET SOURCES AND USES	147,752	159,823	172,676	185,358	199,910	215,396
ENDING BALANCE & REPLACEMENT RESERVE	499,505	659,329	832,004	1,017,362	1,217,272	1,432,669

(1) Property Taxes are subject to future State Tax Shifts

Note: Property Taxes would not have been subject to previous Tax Shifts if NCSD had encumbered the Property Taxes for debt service

BUDGET97/WCFP

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 1 - NO BORROWING

FISCAL YEAR ENDING JUNE 30,	13	14	15	16	17	18
	2009	2010	2011	2012	2013	2014
OPENING BALANCE	1,432,669	1,663,542	1,911,933	2,177,959	2,463,793	2,770,689
SOURCES						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME	85,960	99,812	114,716	130,678	147,828	166,241
PROPERTY TAX REVENUES (1)	160,813	164,029	167,310	170,656	174,069	177,551
TOTAL SOURCES	246,773	263,841	282,026	301,334	321,897	343,792
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	0	0	0	0	0	0
EXISTING DEBT SERVICE	15,900	15,450	16,000	15,500	15,000	15,500
TOTAL USES	15,900	15,450	16,000	15,500	15,000	15,500
NET SOURCES AND USES	230,873	248,391	266,026	285,834	306,897	328,292
ENDING BALANCE & REPLACEMENT RESERVE	1,663,542	1,911,933	2,177,959	2,463,793	2,770,689	3,098,982

(1) Property Taxes are subject to future State Tax Shifts

Note: Property Taxes would not have been subject to previous Tax Shifts if NCSD had encumbered the Property Taxes for debt service

BUDGET97/WCFP

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 1 - NO BORROWING

FISCAL YEAR ENDING JUNE 30,	19	20	TOTALS
	2015	2016	
OPENING BALANCE	3,098,982	3,450,073	774,587
SOURCES			
NEW MONEY	0	0	0
INVESTMENT INCOME	185,939	207,004	1,498,683
PROPERTY TAX REVENUES (1)	181,102	184,724	3,080,905
TOTAL SOURCES	367,041	391,728	4,579,588
USES			
CAPITAL EXPENDITURES	0	0	1,214,024
NEW DEBT SERVICE I=8%, N=20	0	0	0
EXISTING DEBT SERVICE	15,950	15,350	313,700
TOTAL USES	15,950	15,350	1,527,724
NET SOURCES AND USES	351,091	376,378	3,051,864
ENDING BALANCE & REPLACEMENT RESERVE	3,450,073	3,826,451	3,826,451

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(1) Property Taxes are subject to future State Tax Shifts

Note: Property Taxes would not have been subject to previous Tax Shifts if NCSD had encumbered the Property Taxes for debt service

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 2 - BORROWING

	1	2	3	4	5	6
FISCAL YEAR ENDING JUNE 30,	1997	1998	1999	2000	2001	2002
OPENING BALANCE	774,587	1,354,663	826,328	890,689	961,850	1,040,271
SOURCES						
NEW MONEY	1,000,000	0	0	0	0	0
INVESTMENT INCOME	46,475	95,956	50,640	54,502	58,771	63,477
DEBT SERVICE REVENUE (PROP TAX) (1)	126,800	129,336	131,923	134,561	137,252	139,997
TOTAL SOURCES	1,173,275	225,292	182,563	189,063	196,023	203,474
USES						
CAPITAL EXPENDITURES	577,724	636,300	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	0	101,852	101,852	101,852	101,852	101,852
EXISTING DEBT SERVICE	15,475	15,475	16,350	16,050	15,750	15,450
TOTAL USES	593,199	753,627	118,202	117,902	117,602	117,302
NET SOURCES AND USES	580,076	(528,335)	64,361	71,161	78,421	86,172
ENDING BALANCE & REPLACEMENT RESERVE	1,354,663	826,328	890,689	961,850	1,040,271	1,126,443

(1) Property Taxes are encumbered for debt service and would not be subject to future State Tax Shifts

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 2 - BORROWING

FISCAL YEAR ENDING JUNE 30,	7 2003	8 2004	9 2005	10 2006	11 2006	12 2008
OPENING BALANCE	1,126,443	1,219,885	1,322,139	1,433,792	1,554,466	1,685,810
SOURCES						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME	68,647	74,253	80,389	87,088	94,328	102,209
DEBT SERVICE REVENUE (PROP TAX) (1)	142,797	145,653	148,566	151,538	154,568	157,660
TOTAL SOURCES	211,444	219,906	228,955	238,626	248,896	259,869
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	101,852	101,852	101,852	101,852	101,852	101,852
EXISTING DEBT SERVICE	16,150	15,800	15,450	16,100	15,700	15,300
TOTAL USES	118,002	117,652	117,302	117,952	117,552	117,152
NET SOURCES AND USES	93,442	102,254	111,653	120,674	131,344	142,717
ENDING BALANCE & REPLACEMENT RESERVE	1,219,885	1,322,139	1,433,792	1,554,466	1,685,810	1,828,527

(1) Property Taxes are encumbered for debt service and would not be subject to future State Tax Shifts

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 2 - BORROWING

FISCAL YEAR ENDING JUNE 30,	13 2009	14 2010	15 2011	16 2012	17 2013	18 2014
OPENING BALANCE	1,828,527	1,982,360	2,149,089	2,328,553	2,522,631	2,732,266
SOURCES						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME	110,772	120,002	130,006	140,774	152,418	164,996
DEBT SERVICE REVENUE (PROP TAX) (1)	160,813	164,029	167,310	170,656	174,069	177,551
TOTAL SOURCES	271,585	284,031	297,316	311,430	326,487	342,547
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=8%, N=20	101,852	101,852	101,852	101,852	101,852	101,852
EXISTING DEBT SERVICE	15,900	15,450	16,000	15,500	15,000	15,500
TOTAL USES	117,752	117,302	117,852	117,352	116,852	117,352
NET SOURCES AND USES	153,833	166,729	179,464	194,078	209,635	225,195
ENDING BALANCE & REPLACEMENT RESERVE	1,982,360	2,149,089	2,328,553	2,522,631	2,732,266	2,957,461

(1) Property Taxes are encumbered for debt service and would not be subject to future State Tax Shifts

06/06/96

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS & OFFICE BUILDING
 WATER FUNDS #120 AND #140

OPTION 2 - BORROWING

FISCAL YEAR ENDING JUNE 30,	19	20	TOTALS
	2015	2016	
OPENING BALANCE	2,957,461	3,199,269	774,587
SOURCES			
NEW MONEY	0	0	1,000,000
INVESTMENT INCOME	178,508	193,017	2,067,228
DEBT SERVICE REVENUE (PROP TAX) (1)	181,102	184,724	3,080,905
TOTAL SOURCES	359,610	377,741	6,148,133
USES			
CAPITAL EXPENDITURES	0	0	1,214,024
NEW DEBT SERVICE I=8%, N=20	101,852	101,852	1,935,188
EXISTING DEBT SERVICE	15,950	15,350	313,700
TOTAL USES	117,802	117,202	3,462,912
NET SOURCES AND USES	241,808	260,539	2,685,221
ENDING BALANCE & REPLACEMENT RESERVE	3,199,269	3,459,808	3,459,808

(1) Property Taxes are encumbered for debt service and would not be subject to future State Tax Shifts

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS/ SEWER PLANT
 EXPANSION AND OFFICE BUILDING
 SEWER FUND #130

FISCAL YEAR ENDING JUNE 30,	1	2	TOTAL
1997	1998		
Nipomo Palms Lift Station and Right of Way	217,000	0	217,000
Office Headquarters (Sewer Fund will fund project at 52.97%)	245,788	0	245,788
State Revolving Fund for Sewer Expansion			
1. Engineering	34,500	0	34,500
2. Revenue Program	5,000	0	5,000
3. 17.5% State Matching Funds	157,500	0	157,500
Sewer Plant Expansion Construction	900,000	0	900,000
 TOTAL-UNADJUSTED COST	 1,559,788	 0	 1,559,788
INFLATION FACTOR @ 5%	77,989	0	77,989
INFLATED TOTAL	<u>1,637,777</u>	<u>0</u>	<u>1,637,777</u>

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS/SEWER PLANT
 EXPANSION AND NEW OFFICE BUILDING
 SEWER FUND #130

	1	2	3	4	5	6
FISCAL YEAR ENDING JUNE 30,	1997	1998	1999	2000	2001	2002
OPENING BALANCE	1,200,000	693,647	904,911	1,139,583	1,399,605	1,687,061
SOURCES						
NEW MONEY (STATE REVOLVING FUND LOAN)	900,000	0	0	0	0	0
INVESTMENT INCOME	72,000	41,619	54,295	68,375	83,976	101,224
CAPITAL PARTICIPATION CHARGES	204,424	214,645	225,378	236,647	248,479	260,903
TOTAL SOURCES	1,176,424	256,264	279,673	305,022	332,455	362,127
USES						
CAPITAL EXPENDITURES	1,637,777	0	0	0	0	0
NEW DEBT SERVICE I=0% N=20	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL USES	1,682,777	45,000	45,000	45,000	45,000	45,000
NET SOURCES AND USES	(506,353)	211,264	234,673	260,022	287,455	317,127
ENDING BALANCE & REPLACEMENT RESERVE	693,647	904,911	1,139,583	1,399,605	1,687,061	2,004,187

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS/SEWER PLANT
 EXPANSION AND NEW OFFICE BUILDING
 SEWER FUND #130

	7	8	9	10	11	12
FISCAL YEAR ENDING JUNE 30,	2003	2004	2005	2006	2006	2008
OPENING BALANCE	2,004,187	2,353,387	2,737,235	3,158,497	3,620,136	4,125,330
SOURCES						
NEW MONEY (STATE REVOLVING FUND LOAN)	0	0	0	0	0	0
INVESTMENT INCOME	120,251	141,203	164,234	189,510	217,208	247,520
CAPITAL PARTICIPATION CHARGES	273,948	287,645	302,028	317,129	332,986	349,635
TOTAL SOURCES	394,199	428,848	466,262	506,639	550,194	597,155
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=0% N=20	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL USES	45,000	45,000	45,000	45,000	45,000	45,000
NET SOURCES AND USES	349,199	383,848	421,262	461,639	505,194	552,155
ENDING BALANCE & REPLACEMENT RESERVE	2,353,387	2,737,235	3,158,497	3,620,136	4,125,330	4,677,485

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS/SEWER PLANT
 EXPANSION AND NEW OFFICE BUILDING
 SEWER FUND #130

	13	14	15	16	17	18
FISCAL YEAR ENDING JUNE 30,	2009	2010	2011	2012	2013	2014
OPENING BALANCE	4,677,485	5,280,251	5,937,538	6,653,536	7,432,731	8,279,928
SOURCES						
NEW MONEY (STATE REVOLVING FUND LOAN)	0	0	0	0	0	0
INVESTMENT INCOME	280,649	316,815	356,252	399,212	445,964	496,796
CAPITAL PARTICIPATION CHARGES	367,117	385,472	404,746	424,983	446,233	468,544
TOTAL SOURCES	647,766	702,287	760,998	824,195	892,197	965,340
USES						
CAPITAL EXPENDITURES	0	0	0	0	0	0
NEW DEBT SERVICE I=0% N=20	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL USES	45,000	45,000	45,000	45,000	45,000	45,000
NET SOURCES AND USES	602,766	657,287	715,998	779,195	847,197	920,340
ENDING BALANCE & REPLACEMENT RESERVE	5,280,251	5,937,538	6,653,536	7,432,731	8,279,928	9,200,268

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SYSTEM CORRECTIONS/SEWER PLANT
 EXPANSION AND NEW OFFICE BUILDING
 SEWER FUND #130

FISCAL YEAR ENDING JUNE 30,	19	20	TOTALS
	2015	2016	
OPENING BALANCE	9,200,268	10,199,255	1,200,000
SOURCES			
NEW MONEY (STATE REVOLVING FUND LOAN)	0	0	900,000
INVESTMENT INCOME	552,016	611,955	4,961,074
CAPITAL PARTICIPATION CHARGES	491,971	516,570	6,759,483
TOTAL SOURCES	1,043,987	1,128,525	12,620,557
USES			
CAPITAL EXPENDITURES	0	0	1,637,777
NEW DEBT SERVICE I=0% N=20	45,000	45,000	900,000
TOTAL USES	45,000	45,000	2,537,777
NET SOURCES AND USES	998,987	1,083,525	10,082,780
ENDING BALANCE & REPLACEMENT RESERVE	10,199,255	11,282,780	11,282,780

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06/06/96