



County of San Luis Obispo

**Special Districts  
&  
Debt Service Requirements**

Proposed Budget  
2011-12

May 6, 2011

Honorable Board of Supervisors  
County Government Center  
San Luis Obispo, CA 93408

Subject: Special Districts & Debt Service Requirements Proposed Budget 2011/12

The *Special Districts & Debt Service Requirements Proposed Budget 2011/12* is submitted for your review and consideration. The following comments are offered on specific noteworthy issues.

San Luis Obispo Flood Control & Water Conservation District

The District provides regional water resource management and flood control services including studies, programs, projects, and weather and hydrological data collection and compilation. Specific projects and programs benefitting the District's zones of benefit and operations are budgeted in individual funds. The General Fund of the District is funded from an allocation of the Countywide property taxes pursuant to Proposition 13 and related legislation.

The District's 2011/12 General Fund Budget is balanced and funds a range of Countywide water resource and flood control efforts including master water planning, water resource data management, and general water resource and flood control evaluations. The Budget also includes a one-time transfer-in of \$8.78 million in reserves, from the District's Nacimiento fund. Those reserves had previously been allocated to the District's Nacimiento Fund from Countywide property taxes and are available for general District needs now that the Nacimiento Project is operational and budgeted as a separate enterprise activity. In total, the General Fund reserves are estimated in the Budget at \$11.93 million and recommendations on priorities and programming of those reserves will be presented to the Board during fiscal year 2011/12, including consideration of unfunded needs. In summary, unfunded needs include expansion of monitoring efforts for groundwater basins, data instrumentation and equipment, recommendations forthcoming from the master water plan, and flood control efforts including remediation of reoccurring flooding in the Oceano area.

In addition, the District continues to coordinate with other entities on water resources planning and management efforts, including:

- The Resource Management System, Conservation and Open Space Element, and Land Use and Circulation Element with the Planning and Building Department
- Basin management efforts in the Los Osos Valley and Santa Maria Groundwater Basins
- A Groundwater Management Plan with stakeholders in the Paso Robles Groundwater Basin
- Conservation efforts with the Upper Salinas-Las Tablas and San Luis Coastal Resource Conservation Districts
- A complete revision and update of the County-wide Master Water Plan and the Integrated Regional Water Management Plan

The District's Data Enhancement Plan identifies areas in the County where additional hydrological data should be collected in order to better understand conditions, watersheds, and groundwater basins. This includes additional groundwater level measuring wells, rain gauges, and stream gauges. Current data managed by the District is published on [www.slocountywater.org](http://www.slocountywater.org).

Lastly, the District continues its cooperative efforts with local State Water subcontractors, the Central Coast Water Authority (CCWA), and the Water Resources Advisory Committee (WRAC) regarding optimizing the use of the District's excess State Water allocation. A capacity study of the infrastructure that conveys State Water is being conducted jointly by the District and CCWA. Policy discussions on future State Water options are anticipated to occur concurrent with finalization of the Master Water Plan.

#### Nacimiento Water Enterprise Operating Fund

The Nacimiento Project officially began operations on February 1, 2011. The close-out of prior Nacimiento funds and consolidation of all Nacimiento water functions into the operations enterprise is reflected in the 2011/12 budget. Activities associated with the Lake Nacimiento water lakeside users and the contract with Monterey County Water Resource Agency (MCWRA), and the delivery of Nacimiento water to the agencies participating in the Nacimiento Project is all-inclusive, and the Budget was approved by the Nacimiento Commission on April 21, 2010.

Construction close-out will continue in 2011/12, with repairs to the intake structure, and resolution of construction warranty and claims issues.

State Water Contract  
State Water Project

The District is one of 29 State Water Contractors that participate in the Project with the California State Department of Water Resources (DWR). Two District funds are utilized to budget the operations and obligations related to the District's allocation from DWR, and the Water Treatment and Local Facilities agreement between the District and the Central Coast Water Authority (CCWA), which is a joint powers agency of agencies in Santa Barbara County, and which owns and operates the Polonio Pass Water Treatment Facilities.

The costs incurred for the District's "Excess Allocation" of water are budgeted in the "Contract" Fund, which includes full cost recovery of these pre-Proposition 13 contractual obligations from a Countywide tax allocation. The costs incurred for the water supply delivery and treatment are budgeted in the "Project" Fund, which is an enterprise fund fully reimbursed from the agencies that participate in the Project.

Flood Control Zone 1 (Arroyo Grande Creek Channel)  
Flood Control Zone 1A (Los Berros Diversion Channel of Arroyo Grande Creek)

The maintenance of the Arroyo Grande Creek and Los Berros Diversion Channels are budgeted in the District's Zone 1 and 1A funds. In fiscal year 2010/11, the District completed the Waterway Management Program and certified the associated EIR. Permit and funding of the Program is underway and now subject to review and approvals by resource and funding agencies.

In December 2010, storm events resulted in an emergency declaration by local, state and federal governments. Several dozen homes were flooded and damaged. Within the flood plain, changes in drainage flows provide an indication that increased occurrence of flooding should be anticipated. Recommendations are being developed, and will be presented to the Board during 2011/12, that will identify the need to evaluate changes in watershed hydraulics, vegetative and sedimentation of existing drainage channels, and recommendations to mitigate existing flooding risks. To a large extent, these efforts are unfunded within the existing assessment revenues of Zones 1/1A. Recommendations for immediate work that is

needed will consider the reserves established in Flood Control General, and generally discussed in that budget narrative. Other flood control / drainage efforts for Oceano are also being developed in coordination with the County Roads budget and Caltrans – most notably, the Highway 1 / 13 Street Project which is currently in its engineering alternatives phase.

### Flood Control Zone 3 (Lopez Lake)

Funds Lopez Dam maintenance, water treatment, and water distribution services.

Operational issues related to the water treatment plant upgrade have been largely resolved. A feasibility analysis of raising the Dam to provide additional water has been initiated by agencies that need to increase their water supply. The 2011/12 budget was endorsed by the Flood Control Zone 3 Advisory Committee on April 21, 2011. Capacity analysis of the distribution system has been substantially completed. Ongoing efforts include the Arroyo Grande Creek Habitat Conservation Plan (HCP) and ongoing capital outlay management that remains at the targeted level of approximately \$550,000 per year.

### Flood Control Zone 9

Funds flood control services for the watershed area of San Luis Creek and its tributaries.

The proposed budget has been reviewed and endorsed by the Flood Control Zone 9 Advisory Committee. Initial environmental studies have been initiated and will continue in 2011/12 for drainage improvements in the Mid-Higuera area of the City of San Luis Obispo.

### Flood Control Zone 18

Funds flood control services for the West Village area of Cambria.

Construction of the first and second component of this project has been completed. This includes the construction of a Santa Rosa Creek bypass (an at grade bridge on Highway 1 with a 65 foot wide drainage channel under the bridge providing for Santa Rosa Creek overflows), and a pressure storm drain on Sheffield Drive and adjacent local streets which includes approximately 3500 linear feet of 54" to 18" storm drain and associated drainage structures.

Partial funds for the third component, the construction of a permanent pump station at the north end of Main Street, provided for property acquisition, complete design and initial site improvements, including a new 42" storm drain under Highway 1, to accommodate a portable pump to pump West Village flood waters into Santa Rosa Creek. A portable pump to reduce flooding at the low area in the West Village on Main Street has been purchased by the Flood Control District and will be available for use this coming winter. Funding for the complete construction of a permanent pump station, the third component of the project, has not been programmed.

#### County Service Area 1, 1-A, 1-B, 1-C, 1-D, 1-F

Funds wastewater disposal, lighting, drainage, and parkway maintenance for various neighborhoods in Nipomo.

The 10/11 budget included a wastewater disposal rate increase, which was approved. This increase was necessary to pay the Nipomo Community Services District for wastewater treatment and disposal. Various transfers of property tax revenue within the zones of CSA 1 are necessary to balance the budget within the zones. Efforts to consolidate the zones within CSA 1 will be undertaken soon.

#### County Service Area 7-A

Funds wastewater disposal for the Oak Shores area of Nacimiento Lake.

Increasing operational costs of this aging system will require an analysis of the need to increase sewer rates for operations and infrastructure improvements, and the operations budget is predicated on a rate increase. This work effort will be complete in 2011/12 for Board consideration.

A collection system failure occurred in April 2011 when Lake Nacimiento filled, which caused lake water to infiltrate into the collection system and excessive flows at the treatment plant. The incident also resulted in Health Agencies implementing short term protective actions as a precaution. Although no sewage leaks into the lake were evident, an audit pursuant to the Sanitary Sewer System Management Plan will be presented to the Board in early 2011/12 along with recommendations to address risks of the collection system.

**(CSA10PF) County Service Area 10 - Parent Fund****(CSA10WTF) County Service Area 10 - Water Treatment Facility**

(CSA10PF) Funds energy costs for the street lights within the Cayucos area.

(CSA10WTF) Funds the operations and maintenance of the Cayucos water treatment plant. This facility provides water treatment services through interagency contracts between all of the water purveyors in Cayucos. Excess property tax revenue in CSA 10 is being used to help offset the capital outlay and increased operation costs of the water treatment plant which benefits water customers in the entire community of Cayucos.

The 2011/12 budget has been reviewed by participating agencies.

**County Service Area 10A**

Funds water service in the Cayucos strand area.

During 2004/05 water rates were increased to provide funding for the preliminary engineering and design of a new water tank and waterline replacements. As a result of property taxes being shifted to the State in 04/05, 05/06, and 09/10, as well as increased billings from the water treatment plant, funding available for these efforts has been impacted. Preliminary engineering has been completed and site studies for a new tank and water line upgrades needed to meet standards of the Uniform Fire Code are also complete. Funding for design and construction of these improvements is now needed. Recommendations for an assessment vote to fund a new water tank and a water rate increase to provide funding for the waterline replacements will be presented to the Advisory Council and the Board of Supervisors in 2011/12.

**County Service Area 16**

Funds water service in Shandon.

Shandon has been paying for an annual allocation of 100 Acre Feet of State Water since the early 1990's. Based on community input, Board policy since the late 1990's was to try and sell this allocation. This policy was changed in 2011 to utilize the allocation as a result of changing community desires. As a result, a connection to the State Water pipeline is proposed in the 2011/12 budget and a water rate increase will be

necessary to cover the increased operating costs related to the delivery of this water.

County Service Area 22

Funded a Specific Plan for the San Luis Obispo County Airport area as well as water planning needs.

Because the purpose of this CSA has been largely completed and the city of San Luis Obispo can provide the needed services, staff will look into the dissolution of this CSA during 11/12.

County Service Area 23

Funds energy costs for street lights, water and drainage services in Santa Margarita.

The community has received a \$3 million commitment from the United States Department of Agriculture (USDA), including a \$1 million grant, to fund needed water infrastructure and drought reliability improvements. Water rates were successfully increased in 08/09 to provide funding to repay a low-interest loan from the USDA. This loan, along with a grant, will fund a new water tank and improvements to the waterlines and fire-hydrants. Construction of the waterline and fire-hydrant improvements is complete and the new water tank's completion is imminent. A draft supplemental environmental impact report has been completed and circulated for public comment for the drought reliability improvements and program, and decisions to "go/no go" on the program will conclude in 2011/12, with design and implementation immediately following if approved.

The CSA 23 Advisory Committee has reviewed the proposed 2011/12 budget.

This budget document was prepared under the direction of Will Clemens, Public Works Department Administrator.

Sincerely,



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PAAVO OGREN  
Director of Public Works

**PROPOSED BUDGET FOR SAN LUIS OBISPO COUNTY  
FISCAL YEAR 2011-12**

Published by the Board of Supervisors:

- Honorable Frank R. Mecham..... Supervisor, District 1
- Honorable Bruce S. Gibson..... Supervisor, District 2
- Honorable Adam Hill , Chairperson..... Supervisor, District 3
- Honorable Paul Teixeira..... Supervisor, District 4
- Honorable James R. Patterson ..... Supervisor, District 5

Prepared by:

Staff..... Department of Public Works

Compiled by:

Jim Grant..... County Administrator

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## TABLE OF CONTENTS

| <u>SECTION/ITEM</u>                                    | <u>FUND</u> | <u>PAGE</u> |
|--|-------------|-------------|
| Summary of Budgets - Schedule 13                       |             | 2           |
| Analysis of Fund Balance Available - Schedule 14       |             | 4           |
| Detail Provision for Reserves - Schedule 15            |             | 6           |
| <br><b><u>TRANSIT SERVICES</u></b>                     |             |             |
| San Luis Obispo County Area Transit (SLOCAT)           | 2100000000  | 9           |
| <br><b><u>FLOOD CONTROL AND WATER CONSERVATION</u></b> |             |             |
| San Luis Obispo County Flood Control                   | 1300000000  | 10          |
| Salinas Dam  | 2300000000  | 13          |
| State Water Contract                                   | 2300500000  | 15          |
| State Water Project                                    | 2300501000  | 16          |
| Nacimiento Water Fund                                  | 2200000000  | 17          |
| Nacimiento Water Project                               | 2200001000  | 18          |
| Nacimiento Water Operating                             | 2200002000  | 19          |
| Flood Control Zone 1                                   | 1300500000  | 22          |
| Flood Control Zone 1A                                  | 1301000000  | 24          |
| Flood Control Zone 3                                   | 2200500000  | 25          |
| Flood Control Zone 4                                   | 1301500000  | 28          |
| Flood Control Zone 9                                   | 1302000000  | 29          |
| Flood Control Zone 16                                  | 1302500000  | 30          |
| Flood Control Zone 18                                  | 1303000000  | 32          |
| Lopez Water Treatment Plant Upgrade Project            | 2200502000  | 33          |
| Cambria Flood Control Project                          | 1303500000  | 34          |
| <br><b><u>LIGHTING DISTRICTS</u></b>                   |             |             |
| Nipomo Lighting  | 1400000000  | 35          |

## TABLE OF CONTENTS

| <u>COUNTY SERVICE AREAS</u>                     | <u>FUND</u> | <u>PAGE</u> |
|---|-------------|-------------|
| COUNTY SERVICE AREA 1                           | 2500000000  | 36          |
| COUNTY SERVICE AREA 1A                          | 2500001000  | 38          |
| COUNTY SERVICE AREA 1B                          | 2500002000  | 40          |
| COUNTY SERVICE AREA 1C                          | 2500003000  | 41          |
| COUNTY SERVICE AREA 1D                          | 2500004000  | 42          |
| COUNTY SERVICE AREA 1F                          | 2500005000  | 43          |
| COUNTY SERVICE AREA 7                           | 1500500000  | 45          |
| COUNTY SERVICE AREA 7A                          | 2500500000  | 46          |
| COUNTY SERVICE AREA 7B                          | 1501000000  | 48          |
| COUNTY SERVICE AREA 9 Coop Road - Construction  | 1505000000  | 49          |
| COUNTY SERVICE AREA 9 Coop Road - Debt Service  | 1505001000  | 50          |
| COUNTY SERVICE AREA 9I                          | 2501000000  | 51          |
| COUNTY SERVICE AREA 10                          | 1502000000  | 52          |
| COUNTY SERVICE AREA 10 WTF                      | 2501501000  | 53          |
| COUNTY SERVICE AREA 10A                         | 2501500000  | 55          |
| COUNTY SERVICE AREA 12                          | 2502000000  | 57          |
| COUNTY SERVICE AREA 16                          | 1502500000  | 58          |
| COUNTY SERVICE AREA 16 (Water)                  | 2502500000  | 59          |
| COUNTY SERVICE AREA 17                          | 1503000000  | 61          |
| COUNTY SERVICE AREA 18                          | 2503000000  | 62          |
| COUNTY SERVICE AREA 21                          | 1503500000  | 64          |
| COUNTY SERVICE AREA 21 Coop Road - Construction | 1504500000  | 65          |
| COUNTY SERVICE AREA 21 Coop Road - Debt Service | 1504501000  | 66          |
| COUNTY SERVICE AREA 22                          | 1504000000  | 67          |
| COUNTY SERVICE AREA 23                          | 2503500000  | 68          |
| COUNTY SERVICE AREA 23 (Water)                  | 2503501000  | 69          |

**SPECIAL DISTRICTS  
UNDER  
BOARD OF SUPERVISORS**

SUMMARY OF SPECIAL DISTRICT BUDGETS

DISTRICT BUDGET DETAIL  
FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
BOARD OF SUPERVISORS...X  
OTHER APPOINTED.....  
OTHER ELECTED.....

| DISTRICT AND FUND<br><br>(1)                  | AVAILABLE FINANCING  |   |  |  | FINANCING REQUIREMENTS                    |   |   |
|---|--|---|--|--|---|---|---|
|   | FUND<br>BALANCE<br>UNRESERVED/<br>UNDESIGNATED<br>JUNE 30, 2011<br><br>(2) | CANCELLATION<br>OF PRIOR<br>YEAR<br>RESERVES<br><br>(3) | ESTIMATED<br>ADDITIONAL<br>FINANCING<br>SOURCES<br><br>(4) | TOTAL<br>AVAILABLE<br>FINANCING<br><br>(5) | ESTIMATED<br>FINANCING<br>USES<br><br>(6) | PROVISIONS<br>FOR<br>RESERVES<br>AND/OR<br>DESIGNATIONS<br>(NEW OR INCR)<br><br>(7) | TOTAL<br>FINANCING<br>REQUIREMENTS<br><br>(8) |
| <b>TRANSIT DISTRICTS:</b>                     |  |   |  |  |   |   |   |
| SLO COUNTY AREA TRANSIT      2100000000       | 1,000  | 0   | 1,224,536  | 1,225,536                                  | 1,224,536                                 | 1,000   | 1,225,536                                     |
| <b>TOTAL TRANSIT DISTRICT</b>                 | <b>1,000</b>   | <b>0</b>  | <b>1,224,536</b>   | <b>1,225,536</b>                           | <b>1,224,536</b>                          | <b>1,000</b>  | <b>1,225,536</b>                              |
| <b>FLOOD CONTROL DISTRICTS:</b>               |  |   |  |  |   |   |   |
| SLO FLOOD CONTROL      1300000000             | (12,767)   | 89,130  | 10,014,910   | 10,091,273                                 | 1,315,000                                 | 8,776,273   | 10,091,273                                    |
| SALINAS DAM      2300000000                   | 7,652  | 0   | 1,234,535  | 1,242,187                                  | 969,729                                   | 272,458   | 1,242,187                                     |
| STATE WATER CONTRACT      2300500000          | 94,171   | 0   | 1,478,079  | 1,572,250                                  | 1,393,482                                 | 178,768   | 1,572,250                                     |
| STATE WATER PROJECT      2300501000           | 438,886  | 0   | 5,529,220  | 5,968,106                                  | 5,903,206                                 | 64,900  | 5,968,106                                     |
| NACIMIENTO WATER FUND      2200000000         | (272,406)  | 9,048,968   | 1,123,945  | 9,900,507                                  | 9,900,507                                 | 0   | 9,900,507                                     |
| NACIMIENTO WATER PROJECT      2200001000      | 0  | 0   | 0  | 0  | 0   | 0   | 0   |
| NACIMIENTO WATER OPERATIONS      2200002000   | 527,135  | 0   | 16,106,084   | 16,633,219                                 | 16,103,719                                | 529,500   | 16,633,219                                    |
| FLOOD CONTROL ZONE 1      1300500000          | 81,112   | 0   | 672,710  | 753,822                                    | 753,822                                   | 0   | 753,822                                       |
| FLOOD CONTROL ZONE 1A      1301000000         | 0  | 0   | 26,030   | 26,030                                     | 26,030                                    | 0   | 26,030  |
| FLOOD CONTROL ZONE 3      2200500000          | (191,670)  | 155,671   | 7,015,532  | 6,979,533                                  | 6,929,533                                 | 50,000  | 6,979,533                                     |
| FLOOD CONTROL ZONE 4      1301500000          | 4,977  | 2,831   | 8,413  | 16,221                                     | 16,221                                    | 0   | 16,221  |
| FLOOD CONTROL ZONE 9      1302000000          | (2,130)  | 0   | 424,271  | 422,141                                    | 401,639                                   | 20,502  | 422,141                                       |
| FLOOD CONTROL ZONE 16      1302500000         | 10,098   | 0   | 45,125   | 55,223                                     | 37,125                                    | 18,098  | 55,223  |
| FLOOD CONTROL ZONE 18      1303000000         | 2,863  | 0   | 14,116   | 16,979                                     | 6,729                                     | 10,250  | 16,979  |
| LOPEZ WTP UPGRADE      2200502000             | 0  | 0   | 0  | 0  | 0   | 0   | 0   |
| CAMBRIA FLOOD CONTROL PROJECT      1303500000 | 0  | 0   | 0  | 0  | 0   | 0   | 0   |
| <b>TOTAL FLOOD CONTROL DISTRICTS</b>          | <b>687,921</b>   | <b>9,296,600</b>  | <b>43,692,970</b>  | <b>53,677,491</b>                          | <b>43,756,742</b>                         | <b>9,920,749</b>  | <b>53,677,491</b>                             |
| <b>LIGHTING DISTRICTS:</b>                    |  |   |  |  |   |   |   |
| NIPOMO LIGHTING      1400000000               | 19,022   | 53,329  | 35,028   | 107,379                                    | 107,379                                   | 0   | 107,379                                       |
| <b>TOTAL LIGHTING DISTRICTS</b>               | <b>19,022</b>  | <b>53,329</b>   | <b>35,028</b>  | <b>107,379</b>                             | <b>107,379</b>                            | <b>0</b>  | <b>107,379</b>                                |
| <b>PAGE TOTALS</b>                            | <b>707,943</b>   | <b>9,349,929</b>  | <b>44,952,534</b>  | <b>55,010,406</b>                          | <b>45,088,657</b>                         | <b>9,921,749</b>  | <b>55,010,406</b>                             |

SUMMARY OF SPECIAL DISTRICT BUDGETS

DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| DISTRICT AND FUND<br><br>(1)                       | AVAILABLE FINANCING  |   |  |  | FINANCING REQUIREMENTS                    |   |   |
|--|--|---|--|--|---|---|---|
|  | FUND<br>BALANCE<br>UNRESERVED/<br>UNDESIGNATED<br>JUNE 30, 2011<br><br>(2) | CANCELLATION<br>OF PRIOR<br>YEAR<br>RESERVES<br><br>(3) | ESTIMATED<br>ADDITIONAL<br>FINANCING<br>SOURCES<br><br>(4) | TOTAL<br>AVAILABLE<br>FINANCING<br><br>(5) | ESTIMATED<br>FINANCING<br>USES<br><br>(6) | PROVISIONS<br>FOR<br>RESERVES<br>AND/OR<br>DESIGNATIONS<br>(NEW OR INCR)<br><br>(7) | TOTAL<br>FINANCING<br>REQUIREMENTS<br><br>(8) |
| <b>COUNTY SERVICE AREAS:</b>                       |  |   |  |  |   |   |   |
| COUNTY SERVICE AREA 1                              | 2500000000   | 1,237   | 14,569   | 129,886                                    | 145,692                                   | 0   | 145,692                                       |
| COUNTY SERVICE AREA 1A                             | 2500001000   | 13,964  | 0  | 183,181                                    | 197,145                                   | 4,926   | 197,145                                       |
| COUNTY SERVICE AREA 1B                             | 2500002000   | (822)   | 0  | 10,394                                     | 9,572                                     | 3,903   | 9,572   |
| COUNTY SERVICE AREA 1C                             | 2500003000   | 1,830   | 0  | 6,574                                      | 8,404                                     | 1,573   | 8,404   |
| COUNTY SERVICE AREA 1D                             | 2500004000   | (1,691)   | 9,496  | 27,326                                     | 35,131                                    | 0   | 35,131  |
| COUNTY SERVICE AREA 1F                             | 2500005000   | 1,268   | 0  | 52,712                                     | 53,980                                    | 4,271   | 53,980  |
| COUNTY SERVICE AREA 7                              | 1500500000   | (27)  | 0  | 147,672                                    | 147,645                                   | 275   | 147,645                                       |
| COUNTY SERVICE AREA 7A                             | 2500500000   | 104,966   | 0  | 501,599                                    | 606,565                                   | 23,924  | 606,565                                       |
| COUNTY SERVICE AREA 7B                             | 1501000000   | (1,405)   | 96,832   | 37,766                                     | 133,193                                   | 0   | 133,193                                       |
| CSA 9 COOP ROAD CONSTRUCTION                       | 1505000000   | 9,960   | 0  | 40   | 10,000                                    | 0   | 10,000  |
| CSA 9 COOP ROAD DEBT SERVICE                       | 1505001000   | (156)   | 28,756   | 16,374                                     | 44,974                                    | 0   | 44,974  |
| COUNTY SERVICE AREA 9I                             | 2501000000   | 114   | 0  | 25,716                                     | 25,830                                    | 485   | 25,830  |
| COUNTY SERVICE AREA 10                             | 1502000000   | (1,799)   | 0  | 200,491                                    | 198,692                                   | 65,937  | 198,692                                       |
| COUNTY SERVICE AREA 10 WTF                         | 2501501000   | 48,360  | 0  | 936,809                                    | 985,169                                   | 78,616  | 985,169                                       |
| COUNTY SERVICE AREA 10A                            | 2501500000   | 100,957   | 0  | 543,207                                    | 644,164                                   | 40,296  | 644,164                                       |
| COUNTY SERVICE AREA 12                             | 2502000000   | (7,170)   | 16,838   | 621,746                                    | 631,414                                   | 0   | 631,414                                       |
| COUNTY SERVICE AREA 16                             | 1502500000   | (11,936)  | 319,684  | 26,692                                     | 334,440                                   | 0   | 334,440                                       |
| COUNTY SERVICE AREA 16 WATER                       | 2502500000   | (18,151)  | 218,780  | 525,017                                    | 725,646                                   | 0   | 725,646                                       |
| COUNTY SERVICE AREA 17                             | 1503000000   | (359)   | 1,452  | 427  | 1,520                                     | 0   | 1,520   |
| COUNTY SERVICE AREA 18                             | 2503000000   | 94,936  | 0  | 545,681                                    | 640,617                                   | 21,574  | 640,617                                       |
| COUNTY SERVICE AREA 21                             | 1503500000   | 4,153   | 14,686   | 11,031                                     | 29,870                                    | 0   | 29,870  |
| CSA 21 COOP ROAD CONSTRUCTION                      | 1504500000   | 12,974  | 0  | 129  | 13,103                                    | 0   | 13,103  |
| CSA 21 COOP ROAD DEBT SERVICE                      | 1504501000   | 4,427   | 0  | 1,104,802                                  | 1,109,229                                 | 5,094   | 1,109,229                                     |
| COUNTY SERVICE AREA 22                             | 1504000000   | (38)  | 952  | 340  | 1,254                                     | 0   | 1,254   |
| COUNTY SERVICE AREA 23                             | 2503500000   | (559)   | 16,251   | 19,711                                     | 35,403                                    | 0   | 35,403  |
| COUNTY SERVICE AREA 23 WATER                       | 2503501000   | 21,258  | 29,931   | 326,149                                    | 377,338                                   | 17,504  | 377,338                                       |
| <b>TOTAL COUNTY SERVICE AREAS:</b>                 | <b>376,291</b>   | <b>768,227</b>  | <b>6,001,472</b>   | <b>7,145,990</b>                           | <b>6,877,612</b>                          | <b>268,378</b>  | <b>7,145,990</b>                              |
| <b>TOTALS FROM SCHEDULE 13 pg.1</b>                | <b>707,943</b>   | <b>9,349,929</b>  | <b>44,952,534</b>  | <b>55,010,406</b>                          | <b>45,088,657</b>                         | <b>9,921,749</b>  | <b>55,010,406</b>                             |
| <b>TOTAL DISTRICTS UNDER BOARD OF SUPERVISORS:</b> | <b>1,084,234</b>   | <b>10,118,156</b>                                       | <b>50,954,006</b>  | <b>62,156,396</b>                          | <b>51,966,269</b>                         | <b>10,190,127</b>   | <b>62,156,396</b>                             |

ANALYSIS OF FUND BALANCE UNRESERVED / UNDESIGNATED

DISTRICT BUDGET DETAIL  
FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
BOARD OF SUPERVISORS...X  
OTHER APPOINTED.....  
OTHER ELECTED.....

| COUNTY FUNDS<br><br>(1)              | FUND BALANCE<br>(PER AUDITOR)<br>AS OF<br>JUNE 30, 2011<br>ACTUAL... X<br>ESTIMATED... X<br>(2) | LESS: FUND BALANCE RESERVED OR<br>DESIGNATED AT JUNE 30 |                                       |                     | FUND BALANCE<br>UNRESERVED/<br>UNDESIGNATED<br>TOTAL<br>JUNE 30, 2011<br>ACTUAL... X<br>ESTIMATED... X<br>(6) |           |
|--------------------------------------|---|---|---------------------------------------|---------------------|---|-----------|
|                                      |   | RESERVES  |                                       | DESIGNATIONS<br>(5) |   |           |
|                                      |   | ENCUMBRANCE<br>(3)                                      | GENERAL<br>& OTHER<br>RESERVES<br>(4) |                     |   |           |
| <b>TRANSIT DISTRICTS:</b>            |   |   |                                       |                     |   |           |
| SLO COUNTY AREA TRANSIT              | 2100000000  | 297,171   | 0                                     | (55,651)            | 351,822   | 1,000     |
| <b>TOTAL TRANSIT DISTRICTS</b>       |   | 297,171   | 0                                     | (55,651)            | 351,822   | 1,000     |
| <b>FLOOD CONTROL DISTRICTS:</b>      |   |   |                                       |                     |   |           |
| SLO FLOOD CONTROL                    | 1300000000  | 3,231,512   | 0                                     | 0                   | 3,244,279   | (12,767)  |
| SALINAS DAM                          | 2300000000  | 520,634   | 0                                     | 0                   | 512,982   | 7,652     |
| STATE WATER CONTRACT                 | 2300500000  | 927,308   | 0                                     | 83,137              | 750,000   | 94,171    |
| STATE WATER PROJECT                  | 2300501000  | 3,000,836   | 0                                     | 2,276,850           | 285,100   | 438,886   |
| NACIMIENTO WATER FUND                | 2200000000  | 8,776,562   | 0                                     | 0                   | 9,048,968   | (272,406) |
| NACIMIENTO WATER PROJECT             | 2200001000  | 0   | 0                                     | 0                   | 0   | 0         |
| NACIMIENTO WATER OPERATIONS          | 2200002000  | 1,170,141   | 0                                     | 0                   | 643,006   | 527,135   |
| FLOOD CONTROL ZONE 1                 | 1300500000  | 81,112  | 0                                     | 0                   | 0   | 81,112    |
| FLOOD CONTROL ZONE 1A                | 1301000000  | 930   | 0                                     | 568                 | 362   | 0         |
| FLOOD CONTROL ZONE 3                 | 2200500000  | 2,635,405   | 0                                     | 1,387,075           | 1,440,000   | (191,670) |
| FLOOD CONTROL ZONE 4                 | 1301500000  | 9,028   | 0                                     | 0                   | 4,051   | 4,977     |
| FLOOD CONTROL ZONE 9                 | 1302000000  | 1,818,351   | 0                                     | 57,323              | 1,763,158   | (2,130)   |
| FLOOD CONTROL ZONE 16                | 1302500000  | 99,445  | 0                                     | 0                   | 89,347  | 10,098    |
| FLOOD CONTROL ZONE 18                | 1303000000  | 18,446  | 0                                     | 0                   | 15,583  | 2,863     |
| LOPEZ WTP UPGRADE                    | 2200502000  | 0   | 0                                     | 0                   | 0   | 0         |
| CAMBRIA FLOOD CONTROL PROJECT        | 1303500000  | 0   | 0                                     | 0                   | 0   | 0         |
| <b>TOTAL FLOOD CONTROL DISTRICTS</b> |   | 22,289,710  | 0                                     | 3,804,953           | 17,796,836  | 687,921   |
| <b>LIGHTING DISTRICTS:</b>           |   |   |                                       |                     |   |           |
| NIPOMO LIGHTING                      | 1400000000  | 476,042   | 0                                     | 15,123              | 441,897   | 19,022    |
| <b>TOTAL LIGHTING DISTRICTS</b>      |   | 476,042   | 0                                     | 15,123              | 441,897   | 19,022    |
| <b>PAGE TOTALS</b>                   |   | 23,062,923  | 0                                     | 3,764,425           | 18,590,555  | 707,943   |

ANALYSIS OF FUND BALANCE UNRESERVED / UNDESIGNATED

DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| COUNTY FUNDS<br><br>(1)                           | FUND BALANCE<br>(PER AUDITOR)<br>AS OF<br>JUNE 30, 2011<br>ACTUAL... X<br>ESTIMATED... X<br>(2) | LESS: FUND BALANCE RESERVED OR<br>DESIGNATED AT JUNE 30 |                                       |                     | FUND BALANCE<br>UNRESERVED/<br>UNDESIGNATED<br>TOTAL<br>JUNE 30, 2011<br>ACTUAL... X<br>ESTIMATED... X<br>(6) |          |
|---|---|---|---------------------------------------|---------------------|---|----------|
|   |   | RESERVES  |                                       | DESIGNATIONS<br>(5) |   |          |
|   |   | ENCUMBRANCE<br>(3)                                      | GENERAL<br>& OTHER<br>RESERVES<br>(4) |                     |   |          |
| <b>COUNTY SERVICE AREAS:</b>                      |   |   |                                       |                     |   |          |
| COUNTY SERVICE AREA 1                             | 2500000000  | 21,685  | 0                                     | 0                   | 20,448  | 1,237    |
| COUNTY SERVICE AREA 1A                            | 2500001000  | 151,631   | 0                                     | 0                   | 137,667   | 13,964   |
| COUNTY SERVICE AREA 1B                            | 2500002000  | 146,309   | 0                                     | 693                 | 146,438   | (822)    |
| COUNTY SERVICE AREA 1C                            | 2500003000  | 72,326  | 0                                     | 0                   | 70,496  | 1,830    |
| COUNTY SERVICE AREA 1D                            | 2500004000  | 284,534   | 0                                     | 12,734              | 273,491   | (1,691)  |
| COUNTY SERVICE AREA 1F                            | 2500005000  | 1,268   | 0                                     | 0                   | 0   | 1,268    |
| COUNTY SERVICE AREA 7                             | 1500500000  | 13,156  | 0                                     | 3,183               | 10,000  | (27)     |
| COUNTY SERVICE AREA 7A                            | 2500500000  | 269,930   | 0                                     | 69,011              | 95,953  | 104,966  |
| COUNTY SERVICE AREA 7B                            | 1501000000  | 396,228   | 0                                     | 0                   | 397,633   | (1,405)  |
| CSA 9 COOP ROAD CONSTRUCTION                      | 1505000000  | 11,046  | 0                                     | 1,086               | 0   | 9,960    |
| CSA 9 COOP ROAD DEBT SERVICE                      | 1505001000  | 57,960  | 0                                     | 36,808              | 21,308  | (156)    |
| COUNTY SERVICE AREA 9I                            | 2501000000  | 5,134   | 0                                     | 5,020               | 0   | 114      |
| COUNTY SERVICE AREA 10                            | 1502000000  | 204,688   | 0                                     | 0                   | 206,487   | (1,799)  |
| COUNTY SERVICE AREA 10 WTF                        | 2501501000  | 416,875   | 0                                     | 0                   | 368,515   | 48,360   |
| COUNTY SERVICE AREA 10A                           | 2501500000  | 139,722   | 0                                     | 38,765              | 0   | 100,957  |
| COUNTY SERVICE AREA 12                            | 2502000000  | 650,776   | 0                                     | 426,156             | 231,790   | (7,170)  |
| COUNTY SERVICE AREA 16                            | 1502500000  | 344,832   | 0                                     | 0                   | 356,768   | (11,936) |
| COUNTY SERVICE AREA 16 WATER                      | 2502500000  | 298,118   | 0                                     | 316,269             | 0   | (18,151) |
| COUNTY SERVICE AREA 17                            | 1503000000  | 104,360   | 0                                     | 25,045              | 79,674  | (359)    |
| COUNTY SERVICE AREA 18                            | 2503000000  | 124,958   | 0                                     | 30,022              | 0   | 94,936   |
| COUNTY SERVICE AREA 21                            | 1503500000  | 61,230  | 0                                     | 0                   | 57,077  | 4,153    |
| CSA 21 COOP ROAD CONSTRUCTION                     | 1504500000  | 12,974  | 0                                     | 0                   | 0   | 12,974   |
| CSA 21 COOP ROAD DEBT SERVICE                     | 1504501000  | 65,550  | 0                                     | 61,123              | 0   | 4,427    |
| COUNTY SERVICE AREA 22                            | 1504000000  | 84,134  | 0                                     | 8,357               | 75,815  | (38)     |
| COUNTY SERVICE AREA 23                            | 2503500000  | 80,867  | 0                                     | 0                   | 81,426  | (559)    |
| COUNTY SERVICE AREA 23 WATER                      | 2503501000  | 63,653  | 0                                     | 18,643              | 23,752  | 21,258   |
| <b>TOTAL COUNTY SERVICE AREAS</b>                 | <b>4,083,944</b>  | <b>0</b>  | <b>1,052,915</b>                      | <b>2,654,738</b>    | <b>376,291</b>  |          |
| <b>TOTAL FROM SCHEDULE 14 pg.1</b>                | <b>23,062,923</b>   | <b>0</b>  | <b>3,764,425</b>                      | <b>18,590,555</b>   | <b>707,943</b>  |          |
| <b>TOTAL DISTRICTS UNDER BOARD OF SUPERVISORS</b> | <b>27,146,867</b>   | <b>0</b>  | <b>4,817,340</b>                      | <b>21,245,293</b>   | <b>1,084,234</b>  |          |

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

X ENCUMBRANCES EXCLUDED

FOR FISCAL YEAR 2011-12

| DESCRIPTION<br>(GENERAL RESERVE UNLESS<br>OTHERWISE NOTED)<br>(1) | RESERVES/<br>DESIGNATIONS<br>BALANCE<br>AS OF<br>JUNE 30, 2011<br>(2) | AMOUNT MADE AVAILABLE<br>FOR FINANCING BY<br>CANCELLATION |   | INCREASE OR NEW<br>RESRVS/DESIG TO BE<br>PROVIDED IN BUDGET YR |   | TOTAL<br>RESERVES/<br>DESIGNATIONS<br>FOR<br>BUDGET YEAR<br>(7) | FUND<br>(8) |
|---|---|---|---|--|---|---|-------------|
|   |   | RECOMMENDED<br>(3)  | APPROVED/<br>ADOPTED BY<br>BOARD<br>(4) | RECOMMENDED<br>(5)   | APPROVED/<br>ADOPTED BY<br>BOARD<br>(6) |   |             |
| <b>TRANSIT DISTRICTS:</b>   |   |   |   |  |   |   |             |
| SLO COUNTY AREA TRANSIT   | 296,171   | 0   | 0                                       | 1,000  | 0                                       | 297,171   | 210000000   |
| <b>TOTAL TRANSIT DISTRICTS</b>                                    | <b>296,171</b>  | <b>0</b>  | <b>0</b>                                | <b>1,000</b>   | <b>0</b>                                | <b>297,171</b>  |             |
| <b>FLOOD CONTROL DISTRICTS:</b>                                   |   |   |   |  |   |   |             |
| SLO FLOOD CONTROL   | 3,244,279   | 89,130  | 0                                       | 8,776,273  | 0                                       | 11,931,422  | 130000000   |
| SALINAS DAM   | 512,982   | 0   | 0                                       | 272,458  | 0                                       | 785,440   | 230000000   |
| STATE WATER CONTRACT  | 833,137   | 0   | 0                                       | 178,768  | 0                                       | 1,011,905   | 230050000   |
| STATE WATER PROJECT   | 2,561,950   | 0   | 0                                       | 64,900   | 0                                       | 2,626,850   | 2300501000  |
| NACIMIENTO WATER FUND   | 9,048,968   | 9,048,968   | 0                                       | 0  | 0                                       | 0   | 2200000000  |
| NACIMIENTO WATER PROJECT  | 0   | 0   | 0                                       | 0  | 0                                       | 0   | 2200001000  |
| NACIMIENTO WATER OPERATIONS                                       | 643,006   | 0   | 0                                       | 529,500  | 0                                       | 1,172,506   | 2200002000  |
| FLOOD CONTROL ZONE 1  | 0   | 0   | 0                                       | 0  | 0                                       | 0   | 1300500000  |
| FLOOD CONTROL ZONE 1A   | 930   | 0   | 0                                       | 0  | 0                                       | 930   | 1301000000  |
| FLOOD CONTROL ZONE 3  | 2,827,075   | 155,671   | 0                                       | 50,000   | 0                                       | 2,721,404   | 2200500000  |
| FLOOD CONTROL ZONE 4  | 4,051   | 2,831   | 0                                       | 0  | 0                                       | 1,220   | 1301500000  |
| FLOOD CONTROL ZONE 9  | 1,820,481   | 0   | 0                                       | 20,502   | 0                                       | 1,840,983   | 1302000000  |
| FLOOD CONTROL ZONE 16   | 89,347  | 0   | 0                                       | 18,098   | 0                                       | 107,445   | 1302500000  |
| FLOOD CONTROL ZONE 18   | 15,583  | 0   | 0                                       | 10,250   | 0                                       | 25,833  | 1303000000  |
| LOPEZ WTP UPGRADE   | 0   | 0   | 0                                       | 0  | 0                                       | 0   | 2200502000  |
| CAMBRIA FLOOD CONTROL PROJECT                                     | 0   | 0   | 0                                       | 0  | 0                                       | 0   | 1303500000  |
| <b>TOTAL FLOOD CONTROL DISTRICTS</b>                              | <b>21,601,789</b>   | <b>9,296,600</b>  | <b>0</b>                                | <b>9,920,749</b>   | <b>0</b>                                | <b>22,225,938</b>   |             |
| <b>LIGHTING DISTRICTS:</b>  |   |   |   |  |   |   |             |
| NIPOMO LIGHTING   | 457,020   | 53,329  | 0                                       | 0  | 0                                       | 403,691   | 1400000000  |
| <b>TOTAL LIGHTING DISTRICTS</b>                                   | <b>457,020</b>  | <b>53,329</b>   | <b>0</b>                                | <b>0</b>   | <b>0</b>                                | <b>403,691</b>  |             |
| <b>PAGE TOTAL</b>   | <b>22,354,980</b>   | <b>9,349,929</b>  | <b>0</b>                                | <b>9,921,749</b>   | <b>0</b>                                | <b>22,926,800</b>   |             |

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

X ENCUMBRANCES EXCLUDED

FOR FISCAL YEAR 2011-12

| DESCRIPTION<br>(GENERAL RESERVE UNLESS<br>OTHERWISE NOTED)<br>(1) | RESERVES/<br>DESIGNATIONS<br>BALANCE<br>AS OF<br>JUNE 30, 2011<br>(2) | AMOUNT MADE AVAILABLE<br>FOR FINANCING BY<br>CANCELLATION |   | INCREASE OR NEW<br>RESRVS/DESIG TO BE<br>PROVIDED IN BUDGET YR |   | TOTAL<br>RESERVES/<br>DESIGNATIONS<br>FOR<br>BUDGET YEAR<br>(7) | FUND<br>(8) |
|---|---|---|---|--|---|---|-------------|
|   |   | RECOMMENDED<br>(3)  | APPROVED/<br>ADOPTED BY<br>BOARD<br>(4) | RECOMMENDED<br>(5)   | APPROVED/<br>ADOPTED BY<br>BOARD<br>(6) |   |             |
| <b>COUNTY SERVICE AREAS:</b>                                      |   |   |   |  |   |   |             |
| COUNTY SERVICE AREA 1   | 20,448  | 14,569  | 0                                       | 0  | 0                                       | 5,879   | 2500000000  |
| COUNTY SERVICE AREA 1A  | 137,667   | 0   | 0                                       | 4,926  | 0                                       | 142,593   | 2500001000  |
| COUNTY SERVICE AREA 1B  | 147,131   | 0   | 0                                       | 3,903  | 0                                       | 151,034   | 2500002000  |
| COUNTY SERVICE AREA 1C  | 70,496  | 0   | 0                                       | 1,573  | 0                                       | 72,069  | 2500003000  |
| COUNTY SERVICE AREA 1D  | 286,225   | 9,496   | 0                                       | 0  | 0                                       | 276,729   | 2500004000  |
| COUNTY SERVICE AREA 1F  | 0   | 0   | 0                                       | 4,271  | 0                                       | 4,271   | 2500005000  |
| COUNTY SERVICE AREA 7   | 13,183  | 0   | 0                                       | 275  | 0                                       | 13,458  | 1500500000  |
| COUNTY SERVICE AREA 7A  | 164,964   | 0   | 0                                       | 23,924   | 0                                       | 188,888   | 2500500000  |
| COUNTY SERVICE AREA 7B  | 397,633   | 96,832  | 0                                       | 0  | 0                                       | 300,801   | 1501000000  |
| CSA 9 COOP ROAD CONSTRUCTION                                      | 1,086   | 0   | 0                                       | 0  | 0                                       | 1,086   | 1505000000  |
| CSA 9 COOP ROAD DEBT SERVICE                                      | 58,116  | 28,756  | 0                                       | 0  | 0                                       | 29,360  | 1505001000  |
| COUNTY SERVICE AREA 9I  | 5,020   | 0   | 0                                       | 485  | 0                                       | 5,505   | 2501000000  |
| COUNTY SERVICE AREA 10  | 206,487   | 0   | 0                                       | 65,937   | 0                                       | 272,424   | 1502000000  |
| COUNTY SERVICE AREA 10 WTF  | 368,515   | 0   | 0                                       | 78,616   | 0                                       | 447,131   | 2501501000  |
| COUNTY SERVICE AREA 10A   | 38,765  | 0   | 0                                       | 40,296   | 0                                       | 79,061  | 2501500000  |
| COUNTY SERVICE AREA 12  | 657,946   | 16,838  | 0                                       | 0  | 0                                       | 641,108   | 2502000000  |
| COUNTY SERVICE AREA 16  | 356,768   | 319,684   | 0                                       | 0  | 0                                       | 37,084  | 1502500000  |
| COUNTY SERVICE AREA 16 WATER                                      | 316,269   | 218,780   | 0                                       | 0  | 0                                       | 97,489  | 2502500000  |
| COUNTY SERVICE AREA 17  | 104,719   | 1,452   | 0                                       | 0  | 0                                       | 103,267   | 1503000000  |
| COUNTY SERVICE AREA 18  | 30,022  | 0   | 0                                       | 21,574   | 0                                       | 51,596  | 2503000000  |
| COUNTY SERVICE AREA 21  | 57,077  | 14,686  | 0                                       | 0  | 0                                       | 42,391  | 1503500000  |
| CSA 21 COOP ROAD CONSTRUCTION                                     | 0   | 0   | 0                                       | 0  | 0                                       | 0   | 1504500000  |
| CSA 21 COOP ROAD DEBT SERVICE                                     | 61,123  | 0   | 0                                       | 5,094  | 0                                       | 66,217  | 1504501000  |
| COUNTY SERVICE AREA 22  | 84,172  | 952   | 0                                       | 0  | 0                                       | 83,220  | 1504000000  |
| COUNTY SERVICE AREA 23  | 81,426  | 16,251  | 0                                       | 0  | 0                                       | 65,175  | 2503500000  |
| COUNTY SERVICE AREA 23 WATER                                      | 42,395  | 29,931  | 0                                       | 17,504   | 0                                       | 29,968  | 2503501000  |
| <b>TOTAL COUNTY SERVICE AREAS</b>                                 | <b>3,707,653</b>  | <b>768,227</b>  | <b>0</b>                                | <b>268,378</b>   | <b>0</b>                                | <b>3,207,804</b>  |             |
| <b>TOTAL FROM SCHEDULE 15 pg1</b>                                 | <b>22,354,980</b>   | <b>9,349,929</b>  | <b>0</b>                                | <b>9,921,749</b>   | <b>0</b>                                | <b>22,926,800</b>   |             |
| <b>TOTAL DIST UNDER B/S</b>                                       | <b>26,062,633</b>   | <b>10,118,156</b>   | <b>0</b>                                | <b>10,190,127</b>  | <b>0</b>                                | <b>26,134,604</b>   |             |

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICTS

(WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES) GOVERNING BOARD:

DISTRICT BUDGET DETAIL

BOARD OF SUPERVISORS...X

OTHER APPOINTED.....

OTHER ELECTED.....

X ENCUMBRANCES EXCLUDED

| DESIGNATED RESERVE INCREASES:<br>(FUND-ACCT)                  | PURPOSE:                         |
|---|----------------------------------|
| <b>TRANSIT DISTRICTS</b>                                      |                                  |
| <b>FLOOD CONTROL DISTRICTS</b>                                |                                  |
| (1300000000-3250115) FLOOD CONTROL GENERAL: \$8,776,273       | FOR NEW / REPLACEMENT FACILITIES |
| (2300501000-3100025) STATE WATER PROJECT: \$64,900            | FOR NEW / REPLACEMENT FACILITIES |
| (2200002001-3100040) NACIMIENTO WATER OPERATING: \$203,002    | FOR NEW / REPLACEMENT EQUIPMENT  |
| (2200002002-3100040) NACIMIENTO WATER OPERATING: \$12,686     | FOR NEW / REPLACEMENT EQUIPMENT  |
| (2200002003-3100040) NACIMIENTO WATER OPERATING: \$101,504    | FOR NEW / REPLACEMENT EQUIPMENT  |
| (2200002004-3100040) NACIMIENTO WATER OPERATING: \$171,539    | FOR NEW / REPLACEMENT EQUIPMENT  |
| (2200002005-3100040) NACIMIENTO WATER OPERATING: \$1,269      | FOR NEW / REPLACEMENT EQUIPMENT  |
| (2200002000-3100120) NACIMIENTO WATER OPERATING: \$39,500     | FOR OPERATING RESERVE            |
| (2200500000-3250145) FLOOD CONTROL ZONE 3: \$50,000           | FOR FUTURE HCP PROJECTS          |
| (1302000000-3250255) FLOOD CONTROL ZONE 9: \$20,502           | FOR FUTURE BASIN REPAIRS         |
| (1302500000-3250315) FLOOD CONTROL ZONE 16: \$18,098          | FOR FUTURE BASIN REPAIRS         |
| (1303000000-3250115) FLOOD CONTROL ZONE 18: \$10,250          | FOR NEW / REPLACEMENT FACILITIES |
| <b>LIGHTING DISTRICTS</b>                                     |                                  |
| <b>COUNTY SERVICE AREAS</b>                                   |                                  |
| (2500001000-3100025) COUNTY SERVICE AREA 1 A: \$4,926         | FOR NEW / REPLACEMENT FACILITIES |
| (2500002000-3100025) COUNTY SERVICE AREA 1 B: \$3,903         | FOR NEW / REPLACEMENT FACILITIES |
| (2500003000-3100025) COUNTY SERVICE AREA 1 C: \$1,573         | FOR NEW / REPLACEMENT FACILITIES |
| (1502000000-3250115) COUNTY SERVICE AREA 10: \$65,937         | FOR NEW / REPLACEMENT FACILITIES |
| (2501501000-3100065) COUNTY SERVICE AREA 10 WTR: \$78,616     | FOR EQUIPMENT - INTEREST         |
| (2503501000-3100105) COUNTY SERVICE AREA 23 WTR: \$12,504     | FOR USDA DEBT RESERVE            |
| (2503501000-3100040) COUNTY SERVICE AREA 23 WTR: \$5,000      | FOR USDA EQUIPMENT RESERVE       |
| <b>DESIGNATED RESERVE CANCELLATIONS:<br/>(FUND-ACCT)</b>      |                                  |
| <b>TRANSIT DISTRICTS</b>                                      |                                  |
| <b>FLOOD CONTROL DISTRICTS</b>                                |                                  |
| (1300000000-3250540) FLOOD CONTROL GENERAL: \$12,767          | TO ADJUST RESERVE BALANCE        |
| (1300000000-3250545) FLOOD CONTROL GENERAL: \$76,363          | TO ADJUST RESERVE BALANCE        |
| (2200500000-3100040) FLOOD CONTROL ZONE 3: \$155,671          | TO ADJUST RESERVE BALANCE        |
| (1301500000-3250225) FLOOD CONTROL ZONE 4: \$2,831            | TO ADJUST RESERVE BALANCE        |
| (2200000000-3100025) NACIMIENTO WATER FUND: \$8,095,393       | TO ADJUST RESERVE BALANCE        |
| (2200000000-3100100) NACIMIENTO WATER FUND: \$953,575         | TO ADJUST RESERVE BALANCE        |
| <b>LIGHTING DISTRICTS</b>                                     |                                  |
| (1400000000-3250115) NIPOMO LIGHTING: \$53,329                | TO ADJUST RESERVE BALANCE        |
| <b>COUNTY SERVICE AREAS</b>                                   |                                  |
| (2500000000-3100025) COUNTY SERVICE AREA 1: \$14,569          | TO ADJUST RESERVE BALANCE        |
| (1501000000-3250115) COUNTY SERVICE AREA 7B: \$96,832         | TO ADJUST RESERVE BALANCE        |
| (1502500000-3250115) COUNTY SERVICE AREA 16 PARENT: \$319,684 | TO ADJUST RESERVE BALANCE        |
| (1503500000-3250355) COUNTY SERVICE AREA 21: \$14,686         | TO ADJUST RESERVE BALANCE        |
| (2503500000-3100025) COUNTY SERVICE AREA 23 PARENT: \$16,251  | TO ADJUST RESERVE BALANCE        |
| (2503501000-3100040) COUNTY SERVICE AREA 23 WATER: \$15,000   | TO ADJUST RESERVE BALANCE        |

SLOCAT  
 (COUNTY AREA TRANSIT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |                    |           |                     |          |
|----------------------|--|-----------|-------------|-----------|--------------------|-----------|---------------------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING |           | VOTER APPROVED DEBT |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED            | UNSECURED | TOTAL               | TAX RATE |
| 2100000000<br>SLOCAT |  |           |             |           |                    |           |                     |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 1,000   |  | TRANSIT DISTRICT   |
| INTEREST                       | 3,603                             | 1,000  | 1,000   |  | SAN LUIS OBISPO COUNTY<br>AREA TRANSIT<br>PROVIDES :<br>SOUTH BAY DIAL-A-RIDE<br>AVILA TROLLEY<br>OCEANO RUNABOUT SERVICES<br>CAMBRIA TROLLEY<br>SENIOR VANS SUBSIDY<br>SHANDON SHUTTLE SERVICES<br>NIPOMO TRANSIT |
| TRANSPORTATION DEVELOPMENT ACT | 1,015,940                         | 1,295,881  | 1,185,892   |  |  |
| ROUTE FARES                    | 0                                 | 0  | 37,644  |  |  |
| CURRENT FINANCING              | 1,019,543                         | 1,296,881  | 1,224,536   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 1,019,543                         | 1,296,881  | 1,225,536   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| SLOCAT ACCOUNTING 525RG33602                 | 6,857                         | 23,500  | 25,056   |   |  |
| COUNTY WIDE OVERHEAD 525RG33455              | 20,827                        | 21,752  | 16,841   |   |  |
| SLOCAT AUDIT 525RG33605                      | 0                             | 0   | 0  |   |  |
| REGIONAL TRANSIT ADMIN AND OP 525RG33750     | 1,136,837                     | 1,144,688   | 1,106,136  |   |  |
| RTA TICKET SALES 525RG33810                  | 32,714                        | 29,750  | 27,343   |   |  |
| PTMISEA ROADS PROJECTS 525RG33635            | 61,308                        | 76,191  | 0  |   |  |
| FIXED ROUTE EXTENSION 525RG33710             | 0                             | 0   | 49,160   |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,258,543                     | 1,295,881   | 1,224,536  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,258,543                     | 1,295,881   | 1,224,536  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 276,865                       | 52,834  | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 1,000  |   |  |
| TOTAL INCREASE IN RESERVES                   | 276,865                       | 52,834  | 1,000  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 1,535,408                     | 1,348,715   | 1,225,536  | 0   |  |

SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT  
 GENERAL FUND  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1300000000<br>SLO FLOOD CONTRL<br>AND WATER CONSV. |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)  | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|---------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE          |                                   |  | 76,363  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE  |
| PROPERTY TAX ALLOCATION         | 1,039,091                         | 1,019,027  | 1,021,093   |  | SLO COUNTY FLOOD CONTROL<br>AND WATER CONSERVATION<br>DISTRICT'S GENERAL<br>FUND COLLECTS BASIC<br>WEATHER AND HYDROLOGICAL<br>DATA, AND ADMINISTERS<br>COUNTY-WIDE FLOOD<br>CONTROL PROGRAMS |
| HOMEOWNERS PROPERTY TAX RELIEF  | 8,660                             | 8,568  | 8,555   |  |   |
| INTEREST                        | 18,547                            | 13,039   | 8,700   |  |   |
| OTHER                           | 277,659                           | 13,093   | 0   |  |   |
| WATER SALES                     | 399,319                           | 56,736   | 0   |  |   |
| TRANSFER FROM FUND (1300500000) | 0                                 | 200,000  | 200,000   |  |   |
| TRANSFER FROM FUND (1303500000) | 1,200,000                         | 0  | 0   |  |   |
| TRANSFER FROM FUND (1300000000) | 0                                 | 0  | 8,776,562   |  |   |
| CURRENT FINANCING               | 2,943,276                         | 1,310,463  | 10,014,910  | 0                                      |   |
| TOTAL FINANCING SOURCES         | 2,943,276                         | 1,310,463  | 10,091,273  | 0                                      |   |

SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT  
 GENERAL FUND  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1300000000<br>SLO FLOOD CONTRL<br>AND WATER CONSV.<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)   | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|----------------------------------|---|--|---|--|
| (5XXXXXX)                                  |                                  |   |  |   |  |
| GENERAL 450R140101                         | 37,552                           | 91,530  | 44,769   |   |  |
| COUNTYWIDE OVERHEAD 450R140120             | 13,791                           | 33,016  | 17,841   |   |  |
| SB 2557 450R140121                         | 26,182                           | 25,790  | 25,790   |   |  |
| CONTRIBUTION TO ISF/NEW EQUIP 450R140106   | 0                                | 0   | 7,600  |   |  |
| PUBLIC COMMENT/INFORMATION 450R140103      | 15,424                           | 5,756   | 10,000   |   |  |
| MASTER WATER PLAN COORD. 450R140201        | 446,893                          | 369,593   | 40,000   |   |  |
| SWP-COASTAL BR. ANALYSIS/BUY-IN 450R140202 | 9,134                            | 87,697  | 75,000   |   |  |
| WATER CONSERVATION MANGMNT 450R140203      | 220                              | 12,835  | 30,000   |   |  |
| INTEGRATED REGIONAL H2O MGMT 450R140205    | 16,717                           | 159,974   | 150,000  |   |  |
| SANTA MARIA GROUNDWATER BASIN 450R140216   | 0                                | 1,403   | 10,500   |   |  |
| LOS OSOS GROUNDWATER BASIN 450R140217      | 0                                | 7,545   | 0  |   |  |
| GROUNDWATER DATA MANAGEMENT 450R140303     | 0                                | 70,009  | 125,000  |   |  |
| STREAM DATA MANAGEMENT 450R140305          | 0                                | 73,930  | 100,000  |   |  |
| PRECIPITATION DATA MANAGEMENT 450R140307   | 0                                | 77,665  | 100,000  |   |  |
| HYDROLOGIC DATA REPORTING 450R140309       | 0                                | 4,000   | 20,000   |   |  |
| EQUIPMENT O&M 450R140311                   | 80                               | 21,835  | 30,000   |   |  |
| NON ROUTINE DATA SYSTEM MGT 450R140313     | 0                                | 24,365  | 35,000   |   |  |
| CIMIS STATION MANAGEMENT 450R140315        | 0                                | 5,080   | 10,000   |   |  |
| HYDROLOGIC DATA 450R140301-20              | 352,774                          | 128,459   | 80,000   |   |  |
| PRELIMINARY ANALYSIS/USGS 450R140401       | 20,348                           | 38,806  | 25,000   |   |  |
| RESOURCE MGMT SYSTEM 450R140407            | 4,621                            | 9,079   | 10,000   |   |  |
| WRAC - COORDINATION 450R140408             | 40,583                           | 61,885  | 40,000   |   |  |
| PASO ROBLES BASIN GROUNDWTR 300398         | 88,824                           | 44,166  | 0  |   |  |
| PASO ROBLES GRDWTR BSN AGMT 450R140516     | 588                              | 416   | 29,500   |   |  |
| RCD MOBILE LAB EVALUATIONS 450R140566      | 21,714                           | 32,154  | 30,000   |   |  |
| PUBLIC INQUIRY (FLOOD CONTROL) 450R140105  | 2,446                            | 4,265   | 10,000   |   |  |
| DRAINAGE STUDIES-GENERAL 450R140501        | 31,873                           | 15,000  | 5,100  |   |  |
| TEMPLTON DRAINAGE STUDY 450R140504         | 9,742                            | 28,432  | 0  |   |  |
| SAN MIGUEL GENERL DRAIN/COORD 450R140505   | 0                                | 1,500   | 5,100  |   |  |
| NIPOMO GENERL DRAINAGE/COORD 450R140506    | 2,600                            | 166   | 2,100  |   |  |
| OCEANO GENERL DRAINAGE/COORD 450R140507    | 15,320                           | 12,000  | 5,100  |   |  |
| SANTA MARGARITA DRAIN/COORD 450R140508     | 49                               | 500   | 6,500  |   |  |
| CAYUCOS GENERAL DRAIN/COORD 450R140509     | 0                                | 0   | 3,800  |   |  |
| CAMBRIA GENERL DRAINAGE/COORD 450R140510   | 0                                | 0   | 3,500  |   |  |
| SHANDON GENRL DRAINAGE/COORD 450R140517    | 491                              | 1,626   | 0  |   |  |
| LOS OSOS GENRL DRAINAGE/COORD 450R140518   | 0                                | 0   | 2,500  |   |  |
| DRAIN IMPACT FEE STUDY- SAN MIG 450R140514 | 13,447                           | 11,000  | 13,500   |   |  |
| DRAIN IMPACT FEE STUDY-TEMPLTN 450R140513  | 1,151                            | 0   | 0  |   |  |
| WINTER STORM PREP 450R140555               | 0                                | 0   | 7,800  |   |  |
| TOTAL OPERATING COSTS                      | 1,172,564                        | 1,461,477   | 1,111,000  | 0   |  |
| TOTAL BUDGET REQUIREMENTS - THIS PAGE      | 1,172,564                        | 1,461,477   | 1,111,000  | 0   |  |

SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT  
GENERAL FUND  
DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
BOARD OF SUPERVISORS...X  
OTHER APPOINTED.....  
OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1300000000<br>SLO FLOOD CONTRL<br>AND WATER CONSV.<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)       |
|--|----------------------------------|---|--|---|--|
| TOTAL BUDGET REQUIREMENTS - PREVIOUS PAGE    | 1,172,564                        | 1,461,477   | 1,111,000  | 0   | DESIGNATED RESERVES:   |
| (6010000)                                    |                                  |   |  |   | INCREASE FOR<br>NEW/REPLACEMENT<br>FACILITIES<br>\$8,722,657 |
| TRANSFER TO FCZ 1 (1300500000)               | 0                                | 200,000   | 200,000  |   | INCREASE FOR<br>CCWA OPTIMIZATION<br>STUDY<br>\$53,616       |
| TRANSFER TO CAMBRIA FC PROJECT (1303500000)  | 310,000                          | 0   | 0  |   |  |
| TRANSFER TO FCZ 4(1301500000)                | 0                                | 15,000  | 4,000  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,482,564                        | 1,676,477   | 1,315,000  | 0   |  |
| MONITORING WELLS 300412                      | 525                              | 135,686   | 0  |   |  |
| STREAM GAGE/ALERT GAGES 450R14201            | 0                                | 20,000  | 0  |   |  |
| CIMIIS STATION 450R14202                     | 0                                | 0   | 0  |   |  |
| TRASH PUMP 450R14203                         | 0                                | 140,000   | 0  |   |  |
| TOTAL CAPITAL OUTLAY                         | 525                              | 295,686   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,483,089                        | 1,972,163   | 1,315,000  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 1,345,318                        | 930,562   | 8,776,273  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                                | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 1,345,318                        | 930,562   | 8,776,273  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 2,828,407                        | 2,902,725   | 10,091,273   | 0   |  |

SALINAS DAM  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                      | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                           | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                           | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2300000000<br>SALINAS DAM |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                 |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 7,652   |  | SPECIAL DISTRICT<br>ENTERPRISE  |
| WATER SALES                    | 650,000                           | 1,859,000  | 1,185,000   |  | OPERATES SALINAS DAM<br>WHICH HOLDS THE SANTA<br>MARGARITA LAKE WATER |
| INTEREST                       | 6,090                             | 3,050  | 1,500   |  |   |
| OTHER                          | 14,227                            | 11,300   | 11,500  |  |   |
| PROJECT COST REIMURSMENT       | 0                                 | 0  | 36,535  |  |   |
| CURRENT FINANCING              | 670,317                           | 1,873,350  | 1,234,535   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 670,317                           | 1,873,350  | 1,242,187   | 0                                      |   |

SALINAS DAM  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                      | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                           | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                           | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2300000000<br>SALINAS DAM |  |           |             |           |  |           |       |          |
| CONTINUED                 |  |           |             |           |  |           |       |          |

| SUMMARY OF FINANCING REQUIREMENTS            |                               |   |  |   |   |
|--|-------------------------------|---|--|---|---|
| SUMMARY OF FINANCING REQUIREMENTS            | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
| (5XXXXXX)                                    |                               |   |  |   |   |
| WORK ORDERS 535R155135                       | 434,792                       | 526,156   | 512,001  |   |   |
| UTILITES OPERATION & PLANNING 535R155150     | 10,778                        | 10,436  | 22,822   |   |   |
| UTILITIES 535R155210                         | 173,859                       | 258,500   | 206,800  |   |   |
| WQ ANALYSES 535R155310                       | 23,705                        | 23,555  | 25,820   |   |   |
| WQ OPERATIONS SUPPORT 535R155602             | 27,562                        | 20,600  | 19,110   |   |   |
| ACCOUNTING AND ADMINISTRATION 535R155604     | 11,830                        | 17,587  | 21,190   |   |   |
| ACOE LEASES/LICENSES 535R155606              | 0                             |   |  |   |   |
| CONTRIBUTION TO ISF/NEW EQUIP. 535R155612    | 26,799                        |   |  |   |   |
| USCE REAL ESTATE MGMT AUDIT 535R155620       | 0                             |   | 1,551  |   |   |
| COUNTY WIDE OVERHEAD 535R155702              | 12,427                        | 15,421  | 11,755   |   |   |
| QUAGGA/ZEBRA MUSSEL EFFORTS 535R155702       | 30,553                        | 16,000  | 7,148  |   |   |
| USCE DAM INSPECTION 535R155707               | 0                             | 0   | 86,730   |   |   |
| TOTAL OPERATING COSTS                        | 752,305                       | 888,255   | 914,927  | 0   |   |
| TOTAL DEBT SERVICE                           | 0                             | 0   | 0  | 0   |   |
| (5XXXXXX)                                    |                               |   |  |   |   |
| BOOSTER STATION UPGRADE STUDY (*) 535R155711 | 77,729                        | 1,251,875   | 0  |   | (*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year. |
| BOOSTER OFFICE REMODEL/REPAIR                | 0                             | 0   | 54,802   |   |   |
| TOTAL CAPITAL OUTLAY                         | 77,729                        | 1,251,875   | 54,802   | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 830,034                       | 2,140,130   | 969,729  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 84,597  | 272,458  |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 84,597  | 272,458  | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 830,034                       | 2,224,727   | 1,242,187  | 0   |   |

STATE WATER CONTRACT  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2300500000<br>STATE WATER<br>CONTRACT TAX<br>FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|--------------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                      |  | 94,171  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 876,087                              | 1,116,865  | 1,116,865   |  | STATE WATER CONTRACT<br>TAX FUND ACCOUNTS FOR<br>REVENUES, EXPENDITURES<br>AND FUND BALANCES RELATING<br>TO THE COUNTYWIDE<br>TAXPAYERS' OBLIGATIONS<br>ASSOCIATED WITH THE<br>STATE WATER PROJECT |
| INTEREST                       | 6,990                                | 1,313  | 1,000   |  |  |
| HOMEOWNERS PROPERTY TAX RELIEF | 7,540                                | 7,630  | 7,630   |  |  |
| WATER SALES                    | 367,285                              | 370,493  | 352,584   |  |  |
| DWR REFUNDS/CREDITS            | 131,457                              | 75,000   | 0   |  |  |
| CURRENT FINANCING              | 1,389,359                            | 1,571,301  | 1,478,079   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 1,389,359                            | 1,571,301  | 1,572,250   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|----------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                                  |   |  |   |  |
| DWR CHARGES-EXCESS ALLOCATION 536R184100     | 1,626,046                        | 1,703,171   | 1,334,881  |   |  |
| ADMINISTRATION AND ACCOUNTING 536R185602     | 76,793                           | 73,083  | 57,625   |   |  |
| COUNTYWIDE OVERHEAD 536R185620               | 991                              | 1,659   | 976  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,703,830                        | 1,777,913   | 1,393,482  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                                | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,703,830                        | 1,777,913   | 1,393,482  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                                | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                                | 0   | 178,768  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                                | 0   | 178,768  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 1,703,830                        | 1,777,913   | 1,572,250  | 0   |  |

STATE WATER PROJECT  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |                                   |  |  |   |   |       |          |
|--|--|-----------------------------------|--|--|---|---|-------|----------|
|  | ASSESSED VALUATION                                   |                                   | DELINQUENCY  |  | MEANS OF FINANCING VOTER APPROVED DEBT              |   |       |          |
|  | SECURED  | UNSECURED                         | SECURED  | UNSECURED  | SECURED   | UNSECURED   | TOTAL | TAX RATE |
| 2300501000<br>STATE WATER PROJECT  |  |                                   |  |  |   |   |       |          |
| SUMMARY OF ADDITIONAL FINANCING SOURCES<br>(ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS) |  |                                   |  |  |   |   |       |          |
| SUMMARIZATION BY SOURCE<br>(1)   |  | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . . X<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(4)  | ESTIMATE<br>APPROVED<br>2011-12<br>(5)              | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |       |          |
| FUND BALANCE AVAILABLE   |  |                                   |  | 438,886  |   | SPECIAL DISTRICT ENTERPRISE   |       |          |
| WATER SALES  |  | 5,202,042                         | 6,283,363  | 5,508,558  |   | STATE WATER PROJECT FUND PROVIDES FOR DELIVERY OF STATE WATER   |       |          |
| INTEREST   |  | 67,492                            | 20,060   | 20,662   |   |   |       |          |
| REFUNDS DWR AND CCWA   |  | 812,682                           | 227,592  | 0  |   |   |       |          |
| OTHER REVENUE  |  | 3,364                             | 0  | 0  |   |   |       |          |
| CURRENT FINANCING  |  | 6,085,580                         | 6,531,015  | 5,529,220  | 0   |   |       |          |
| TOTAL FINANCING SOURCES  |  | 6,085,580                         | 6,531,015  | 5,968,106  | 0   |   |       |          |
| SUMMARY OF FINANCING REQUIREMENTS  |  |                                   |  |  |   |   |       |          |
| SUMMARY OF FINANCING REQUIREMENTS<br>(7)   |  | ACTUAL COST<br>2009-10<br>(8)     | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9)    | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |       |          |
| (5XXXXXX)  |  |                                   |  |  |   | DESIGNATED RESERVES:  |       |          |
| ADMINISTRATIVE / ACCOUNTING 537R165602   |  | 87,435                            | 107,683  | 92,974   |   | INCREASE FOR NEW / REPLACEMENT FACILITIES \$64,900  |       |          |
| COUNTYWIDE OVERHEAD 537R165620   |  | 37,603                            | 39,277   | 29,574   |   |   |       |          |
| CONTRIB TO ISF/NEW EQUIPMENT 537R165622  |  | 6,610                             | 2,373  | 0  |   |   |       |          |
| DWR CHARGES 537R164xxx   |  | 3,258,006                         | 4,402,844  | 3,585,657  |   |   |       |          |
| CCWA CHARGES 537R163xxx  |  | 1,861,868                         | 1,962,457  | 1,934,675  |   |   |       |          |
| CHORRO VALLEY OPERATIONS 537R1654xx  |  | 83,714                            | 156,254  | 197,771  |   |   |       |          |
| CV-CONTRIB TO SALINAS DAM/OFFICE 537R1654xx  |  | 0                                 | 0  | 17,668   |   |   |       |          |
| LOPEZ CONNECTION OPERATIONS 537R1655xx   |  | 38,297                            | 41,442   | 44,887   |   |   |       |          |
| TOTAL OPERATING COSTS (5500020)  |  | 5,373,533                         | 6,712,330  | 5,903,206  | 0   |   |       |          |
| CVP-CONFINED SPACE ASSESSMENT (*) 537R160012   |  | 0                                 | 15,000   | 0  |   | (*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year. |       |          |
| CVP-SCADA SYSTEM RENOVATION (*) 300411   |  | 1,040                             | 110,000  | 0  |   |   |       |          |
| TOTAL CAPITAL OUTLAY   |  | 1,040                             | 125,000  | 0  | 0   |   |       |          |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M   |  | 5,374,573                         | 6,837,330  | 5,903,206  | 0   |   |       |          |
| INCREASE IN DESIGNATED RESERVES  |  | 0                                 | 0  | 64,900   |   |   |       |          |
| INCREASE IN GENERAL RESERVE  |  | 0                                 | 575,763  | 0  |   |   |       |          |
| TOTAL INCREASE IN RESERVES   |  | 0                                 | 575,763  | 64,900   | 0   |   |       |          |
| TOTAL BUDGET REQUIREMENTS  |  | 5,374,573                         | 7,413,093  | 5,968,106  | 0   |   |       |          |

NACIMIENTO WATER FUND  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                                   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200000000<br>NACIMIENTO<br>WATER FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|--------------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                      |  | 8,776,562   |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 1,142,656                            | 1,121,729  | 1,114,683   |  | NACIMIENTO WATER FUND<br>REFLECTS ACTIVITIES<br>ASSOCIATED WITH THE<br>LAKE NACIMIENTO WATER<br>SUPPLY RESERVOIR AND THE<br>CONTRACT WITH MONTEREY<br>COUNTY |
| HOMEOWNERS PROPERTY TAX RELIEF | 9,312                                | 9,212  | 9,262   |  |  |
| WATER SALES                    | 31,481                               | 31,481   | 0   |  |  |
| INTEREST                       | 46,434                               | 14,715   | 0   |  |  |
| OTHER                          | 53,256                               | 10,173   | 0   |  |  |
| TRANSFERS FROM FUND 2200002000 | 0                                    | 1,739,300  | 0   |  |  |
| CURRENT FINANCING              | 1,283,139                            | 2,926,610  | 1,123,945   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 1,283,139                            | 2,926,610  | 9,900,507   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|----------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                                  |   |  |   |  |
| SOURCE OF SUPPLY 550R175102                  | 232,423                          | 272,087   | 0  |   |  |
| GENERAL 550R175602                           | 47,482                           | 72,356  | 0  |   |  |
| CONTRIBUTION TO ISF/NEW EQUIP 550R175606     | 69,815                           | 0   | 0  |   |  |
| LAKESIDE CONTRACTS 550R175603                | 1,258                            | 0   | 0  |   |  |
| LAKESIDE CONTRACTS ANNUAL EVAL 550R175605    | 0                                | 0   | 0  |   |  |
| WATER QUALITY SUPPORT 550R175615             | 116,331                          | 169,490   | 0  |   |  |
| COUNTY WIDE OVERHEAD 550R175620              | 12,934                           | 6,224   | 0  |   |  |
| TAX COLLECTION FEE (SB 2557) 550R175625      | 28,823                           | 28,500  | 28,500   |   |  |
| WATER QUALITY ANALYSIS 550R175612            | 80,550                           | 73,795  | 0  |   |  |
| DEPT OF HEALTH SERVICES 550R175614           | 7,272                            | 5,050   | 0  |   |  |
| QUAGGA/ZEBRA MUSSEL EFFORTS 550R175617       | 169,858                          | 77,092  | 0  |   |  |
| LEGAL COSTS 550R175626                       | 72                               | 0   | 0  |   |  |
| (6010000)                                    |                                  |   |  |   |  |
| TRANSFER TO FUND 2200002000                  | 0                                | 1,000,000   | 9,872,007  |   |  |
| TOTAL OPERATING COSTS                        | 766,818                          | 1,704,594   | 9,900,507  | 0   |  |
| DEBT SERVICE                                 | 0                                | 0   | 0  |   |  |
| TOTAL DEBT SERVICE                           | 0                                | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 766,818                          | 1,704,594   | 9,900,507  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                                | 1,736,888   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                                | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                                | 1,736,888   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 766,818                          | 3,441,482   | 9,900,507  | 0   |  |

NACIMIENTO WATER PROJECT  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                                      | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200001000<br>NACIMIENTO<br>WATER PROJECT |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|--------------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                      |  | 0   |  | SPECIAL DISTRICT<br>ENTERPRISE  |
| INTEREST                       | 51,438                               | 19,967   | 0   |  | NACIMIENTO WATER PROJECT<br>IS RESPONSIBLE FOR<br>PLANNING, DESIGN AND<br>CONSTRUCTION FOR THE<br>DELIVERY OF NACIMIENTO<br>WATER |
| OTHER-REVENUE BONDS (*)        | 83,380,496                           | 51,805,035   | 0   |  |   |
| REFUNDS/REBATES                | 0                                    | 387,962  | 0   |  |   |
| CURRENT FINANCING              | 83,431,934                           | 52,212,964   | 0   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 83,431,934                           | 52,212,964   | 0   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|--|----------------------------------|---|--|---|--|
| (6010000)<br>TRANSFER TO FUND (2200000000)   | 0                                | 0   | 0  |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| TOTAL OPERATING COSTS<br>(5500020)           | 0                                | 0   | 0  | 0   |  |
| PRELIMINARY ENGINEERING (*) 300187.01        | 0                                | 0   |  |   |  |
| ENVIRONMENTAL (*) 300187.02                  | 83                               | 0   | 0  |   |  |
| PERMITTING (*) 300187.03                     | 113,323                          | 104,876   | 0  |   |  |
| DESIGN (*) 300187.04                         | 0                                | 0   | 0  |   |  |
| RIGHT-OF-WAY (*) 300187.05                   | 41,047                           | 1,124   | 0  |   |  |
| UTILITY COORDINATION (*) 300187.06           | 22,965                           | 111,794   | 0  |   |  |
| AD-15 PROCESSING (*) 300187.07               | 0                                | 0   | 0  |   |  |
| CONSTRUCTION (*) 300187.08                   | 92,351,380                       | 59,058,182  | 0  |   |  |
| ENVIRONMENTAL MITIGATION (*) 300187.09       | 5,362                            | 34,716  | 0  |   |  |
| CONTRIBUTION TO ISF (*) 300187.08.20         | 0                                |   |  |   |  |
| TOTAL CAPITAL OUTLAY                         | 92,534,160                       | 59,310,692  | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 92,534,160                       | 59,310,692  | 0  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                                | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                                | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                                | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 92,534,160                       | 59,310,692  | 0  | 0   |  |

NACIMIENTO WATER OPERATING  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200002000<br>NACIMIENTO<br>WATER OPERATING |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)        | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|---------------------------------------|--------------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE                |                                      |  | 527,135   |  | SPECIAL DISTRICT<br>ENTERPRISE                         |
| WATER SALES                           |                                      |  |   |  | DELIVERS NACIMIENTO WATER<br>TO PARTICIPATING AGENCIES |
| CITY OF PASO DE ROBLES                | 0                                    | 2,117,406  | 4,849,247   |  |  |
| TEMPLETON COMMUNITY SERVICES DISTRICT | 0                                    | 151,457  | 360,991   |  |  |
| ATASCADERO MUTUAL WATER COMPANY       | 0                                    | 1,385,924  | 3,138,887   |  |  |
| CITY OF SAN LUIS OBISPO               | 0                                    | 3,112,723  | 6,306,329   |  |  |
| COUNTY SERVICE AREA 10                | 0                                    | 5,057  | 8,897   |  |  |
| LAKESIDE WATER SALES                  | 0                                    | 0  | 31,507  |  |  |
| INTEREST                              | 0                                    | 11,330   | 39,500  |  |  |
| OTHER                                 | 0                                    | 0  | 246,781   |  |  |
| TRANSFER FROM FUND 2200000000         | 0                                    | 1,000,000  | 1,123,945   |  |  |
| CURRENT FINANCING                     | 0                                    | 7,783,897  | 16,106,084  | 0                                      |  |
| TOTAL FINANCING SOURCES               | 0                                    | 7,783,897  | 16,633,219  | 0                                      |  |

NACIMIENTO WATER OPERATING  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200002000<br>NACIMIENTO<br>WATER OPERATING<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)    | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|---|----------------------------------|---|--|---|--|
| (5XXXXXX)                                   |                                  |   |  |   |  |
| MASTER WATER CONTRACT 300420.01.00          | 0                                | 11,057  | 227,480  |   |  |
| VARIABLE ENERGY COSTS 300420.03             | 0                                | 10,652  | 456,627  |   |  |
| WATER QUALITY SUPPORT/ANALYSIS 300420.06/06 | 0                                | 117,040   | 389,253  |   |  |
| REGULATORY AGENCY/DEPT OF P H 300420.02     | 0                                | 0   | 37,325   |   |  |
| INVASIVE SPECIES/QUAGGA MUSSEL 300420.09.02 | 0                                | 44,052  | 278,419  |   |  |
| ENVIRONMENTAL MITIGATION 300420.09.01       | 0                                | 0   | 14,400   |   |  |
| UTILITIES OPERATIONS/ OFFICE ENG 300420.07  | 0                                | 12,867  | 393,197  |   |  |
| WATER CONSERVATION MANAGEMEN 300420.04      | 0                                | 0   | 3,068  |   |  |
| LAKESIDE CONTRACTS 300420.01.05             | 0                                | 0   | 31,507   |   |  |
| WATER RIGHTS 300420.01.04                   | 0                                | 0   | 101,205  |   |  |
| GENERAL-ACCOUNTING 300420.08                | 0                                | 0   | 228,633  |   |  |
| COUNTY WIDE OVERHEAD 300420.01.01           | 0                                | 77,030  | 39,353   |   |  |
| CONTRIBUTION TO ISF/NEW EQUIP 300420.01.02  | 0                                | 0   | 0  |   |  |
| GENERAL UNITS 300420.10                     | 0                                | 9,367   | 70,647   |   |  |
| UNIT A 300420.10.A                          | 0                                | 50,480  | 160,691  |   |  |
| UNIT A1 300420.10.A1                        | 0                                | 2,068   | 35,243   |   |  |
| UNIT B 300420.10.B                          | 0                                | 11,720  | 123,805  |   |  |
| UNIT C 300420.10.C                          | 0                                | 397   | 24,626   |   |  |
| UNIT C1 300420.10.C1                        | 0                                | 1,622   | 22,558   |   |  |
| UNIT D 300420.10.D                          | 0                                | 350   | 16,108   |   |  |
| UNIT E 300420.10.E                          | 0                                | 283   | 16,109   |   |  |
| UNIT F 300420.10.F                          | 0                                | 17,135  | 16,108   |   |  |
| UNIT F1 300420.F1                           | 0                                | 1,072   | 17,548   |   |  |
| UNIT F2 300420.F2                           | 0                                | 11,092  | 95,836   |   |  |
| UNIT G 300420.G                             | 0                                | 387   | 19,248   |   |  |
| UNIT G1 300420.G1                           | 0                                | 73  | 19,248   |   |  |
| UNIT G2 300420.G2                           | 0                                | 1,782   | 63,468   |   |  |
| UNIT H 300420.H                             | 0                                | 472   | 3,845  |   |  |
| UNIT H1 300420.H1                           | 0                                | 2,087   | 44,214   |   |  |
| UNIT T-2 300420.T2                          | 0                                | 1,323   | 9,944  |   |  |
| UNIT T-4 300420.T4                          | 0                                | 337   | 13,485   |   |  |
| UNIT T-6 300420.T6                          | 0                                | 843   | 12,642   |   |  |
| UNIT T-11/11a 30420.T11/11a                 | 0                                | 10,912  | 13,061   |   |  |
| PRIOR YEAR ADJUSTMENT                       | 0                                | 0   | 423,736  |   |  |
| (6010000)                                   |                                  |   |  |   |  |
| TRANSFER TO FUND 2200000000                 | 0                                | 1,544,000   | 0  |   |  |
| TOTAL OPERATING COSTS                       | 0                                | 1,940,500   | 3,422,637  | 0   |  |
| TOTAL BUDGET REQUIREMENTS - THIS PAGE       | 0                                | 1,940,500   | 3,422,637  | 0   |  |

NACIMIENTO WATER OPERATING  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |                               |   |  |   |   |       |          |
|--|--|-------------------------------|---|--|---|---|-------|----------|
|  | ASSESSED VALUATION                                   |                               | DELINQUENCY   |  | MEANS OF FINANCING VOTER APPROVED DEBT              |   |       |          |
|  | SECURED  | UNSECURED                     | SECURED   | UNSECURED  | SECURED   | UNSECURED   | TOTAL | TAX RATE |
| 2200002000<br>NACIMIENTO<br>WATER OPERATING<br>CONTINUED |  |                               |   |  |   |   |       |          |
| SUMMARY OF FINANCING REQUIREMENTS                        |  |                               |   |  |   |   |       |          |
| SUMMARY OF FINANCING REQUIREMENTS                        |  | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)    |       |          |
| TOTAL BUDGET REQUIREMENTS - PREVIOUS PAGE                |  | 0                             | 1,940,500   | 3,422,637  | 0   | DESIGNATED RESERVES:                                      |       |          |
| URBAN WATER MANAGEMENT PLAN                              |  | 0                             | 0   | 65,779   |   | INCREASE FOR<br>NEW/REPLACEMENT<br>EQUIPMENT<br>\$386,600 |       |          |
| MISC. FIBER OPTIC REPAIR                                 |  | 0                             | 0   | 51,700   |   |   |       |          |
| BOOSTER STATION UPGRADE                                  |  | 0                             | 0   | 18,267   |   | INCREASE FOR<br>OPERATIONS<br>\$256,406                   |       |          |
| TOTAL OPERATING COSTS                                    |  | 0                             | 1,940,500   | 3,558,383  | 0   |   |       |          |
| DEBT SERVICE   |  | 0                             | 4,673,256   | 12,239,272   |   |   |       |          |
| TOTAL DEBT SERVICE<br>(5500020)                          |  | 0                             | 4,673,256   | 12,239,272   | 0   |   |       |          |
| ADDITIONAL CAPITAL PROJECT 300420.08                     |  | 0                             | 0   | 103,400  |   |   |       |          |
| CONTROL PWER TRANSFORMER FOR A-SG-1                      |  | 0                             | 0   | 19,646   |   |   |       |          |
| FIBER OPTIC PULLBOX MODIFICATION                         |  | 0                             | 0   | 183,018  |   |   |       |          |
| TOTAL CAPITAL OUTLAY                                     |  | 0                             | 0   | 306,064  | 0   |   |       |          |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M             |  | 0                             | 6,613,756   | 16,103,719   | 0   |   |       |          |
| INCREASE IN DESIGNATED RESERVES                          |  | 0                             | 643,006   | 529,500  |   |   |       |          |
| INCREASE IN GENERAL RESERVE                              |  | 0                             | 0   | 0  |   |   |       |          |
| TOTAL INCREASE IN RESERVES                               |  | 0                             | 643,006   | 529,500  | 0   |   |       |          |
| TOTAL BUDGET REQUIREMENTS                                |  | 0                             | 7,256,762   | 16,633,219   | 0   |   |       |          |

FLOOD CONTROL ZONE 1  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1300500000<br>FLOOD CONTROL<br>ZONE 1 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)        | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                                      |
|---------------------------------------|--------------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE                |                                      |  | 81,112  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION               | 57,570                               | 54,637   | 54,561  |  | FLOOD CONTROL ZONE 1<br>PROVIDES DRAINAGE<br>MAINTENANCE IN ARROYO<br>GRANDE CREEK CHANNEL |
| HOMEOWNERS PROPERTY TAX RELIEF        | 475                                  | 483  | 473   |  |  |
| SERVICE CHARGES                       | 16,550                               | 16,080   | 16,080  |  |  |
| INTEREST                              | 2,398                                | 600  | 600   |  |  |
| TRANSFER FROM FCZ 1-A (1301000000)    | 21,107                               | 23,265   | 20,589  |  |  |
| TRANSFER FROM FC GENERAL (1300000000) | 0                                    | 0  | 200,000   |  |  |
| SERVICE CHARGES                       | 347,699                              | 371,136  | 380,407   |  |  |
| CURRENT FINANCING                     | 445,799                              | 466,201  | 672,710   | 0                                      |  |
| TOTAL FINANCING SOURCES               | 445,799                              | 466,201  | 753,822   | 0                                      |  |

FLOOD CONTROL ZONE 1  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT) GOVERNING BOARD:  
 DISTRICT BUDGET DETAIL  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....  
 BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1300500000<br>FLOOD CONTROL<br>ZONE 1<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   |   |
| GRANT FUNDING APPLICATION 452R208100         | 0                             | 60,000  | 44,990   |   |   |
| FC ZONE 1 & 1A CHANNEL MAINT (*)452R208202   | 237,008                       | 90,000  | 218,529  |   |   |
| NORTH LEVEE ROAD REPAIR (*)452R208204        | 26,681                        | 197   | 0  |   |   |
| SURVEILLANCE AND GENERAL 452R208205          | 11,769                        | 7,616   | 6,774  |   |   |
| TEMPORARY LEVEE PROTECTION 452R208208        | 86,252                        | 40,000  | 58,073   |   |   |
| EMERGENCY RESPONSE 452R208209                | 0                             | 0   | 71,836   |   |   |
| ENGINEERING & ENVIR.SUPPORT 452R208210       | 15,270                        | 41,000  | 50,549   |   |   |
| RISK MANAGEMENT CHARGES 452R208211           | 61,940                        | 0   | 0  |   |   |
| COUNTY WIDE OVERHEAD 452R208620              | 12,535                        | 8,808   | 4,135  |   |   |
| ASSESSMENT PREPARATION 452R208621            | 0                             | 261   | 0  |   |   |
| TAX COLLECTION FEE (SB 2557) 452R208625      | 1,459                         | 1,499   | 1,560  |   |   |
| COORD W/ ADVISORY COMMITTEE 452R208626       | 8,597                         | 5,500   | 7,046  |   |   |
| LONG TERM MAINT PLAN-ENGINRNG (*)452R208631  | 23,518                        | 31,685  | 13,128   |   |   |
| LONG TERM MAINT PLAN-ENV (*)452R208632       | 43,227                        | 63,473  | 41,260   |   |   |
| EMERGENCY PLANNING 452R208627                | 22,522                        | 85,000  | 35,942   |   |   |
| (6010000)                                    |                               |   |  |   |   |
| REPAYMENT TO FC GENERAL                      | 0                             | 0   | 200,000  |   |   |
| TOTAL OPERATING COSTS                        | 550,778                       | 435,039   | 753,822  | 0   | (*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year. |
| LOS BERROS OUTLET STRUCTURE (*)300354        | 0                             | 8,016   | 0  |   |   |
| SAND CANYON OUTLET STRUCTURE (*)300355       | 0                             | 36,116  | 0  |   |   |
| TOTAL CAPITAL OUTLAY                         | 0                             | 44,132  | 0  | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 550,778                       | 479,171   | 753,822  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 0  | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 550,778                       | 479,171   | 753,822  | 0   |   |

FLOOD CONTROL ZONE 1-A  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1301000000<br>FLOOD CONTROL ZONE 1-A |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 0   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 12,931                            | 13,013   | 12,576  |  | FLOOD CONTROL ZONE 1A<br>MAINTAINS THE LOS BERROS<br>DIVERSION CHANNEL OF<br>ARROYO GRANDE CREEK |
| HOMEOWNERS PROPERTY TAX RELIEF | 109                               | 113  | 109   |  |  |
| SPECIAL TAX                    | 10,890                            | 11,217   | 11,217  |  |  |
| SERVICE CHARGE                 | 2,110                             | 2,110  | 2,110   |  |  |
| INTEREST                       | 60                                | 18   | 18  |  |  |
| CURRENT FINANCING              | 26,100                            | 26,471   | 26,030  | 0                                      |  |
| TOTAL FINANCING SOURCES        | 26,100                            | 26,471   | 26,030  | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL 453R218292                           | 4,057                         | 5,000   | 5,010  |   |  |
| CONTRIBUTION TO ISF-NEW EQUIP 453R218204     | 0                             | 411   | 0  |   |  |
| COUNTY WIDE OVERHEAD 453R218620              | 43                            | 45  | 76   |   |  |
| TAX COLLECTION FEE (SB 2557) 453R218625      | 326                           | 341   | 355  |   |  |
| (6010000)                                    |                               |   |  |   |  |
| TRANSFER TO FCZ 1 (1300500000)               | 21,107                        | 23,265  | 20,589   |   |  |
| TOTAL OPERATING COSTS                        | 25,533                        | 29,062  | 26,030   | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 25,533                        | 29,062  | 26,030   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 535   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 40                            | 528   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 40                            | 1,063   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 25,573                        | 30,125  | 26,030   | 0   |  |

FLOOD CONTROL ZONE 3  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                               | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                    | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                    | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200500000<br>FLOOD CONTROL ZONE 3 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | (35,999)  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 244,915                           | 240,468  | 238,551   |  | FLOOD CONTROL ZONE 3<br>PROVIDES WATER SUPPLY TO<br>SOUTH SAN LUIS OBISPO<br>COUNTY AND MAINTAINS<br>LOPEZ DAM |
| HOMEOWNERS PROPERTY TAX RELIEF | 2,156                             | 1,057  | 0   |  |  |
| WATER SALES                    | 5,612,275                         | 6,932,936  | 6,740,981   |  |  |
| PRIOR YEAR WATER SALES         | (125,262)                         | (540,983)  | 0   |  |  |
| INTEREST                       | 94,753                            | 13,191   | 30,000  |  |  |
| RENTAL OF LAND AND BUILDINGS   | 7,200                             | 6,000  | 6,000   |  |  |
| OTHER REVENUES                 | 6,602                             | 5,446  | 0   |  |  |
| CURRENT FINANCING              | 5,842,639                         | 6,658,115  | 7,015,532   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 5,842,639                         | 6,658,115  | 6,979,533   | 0                                      |  |

FLOOD CONTROL ZONE 3  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200500000<br>FLOOD CONTROL ZONE 3 CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS     | ACTUAL COST 2009-10 | ACTUAL ESTIMATED COST 2010-11 | ESTIMATES REQUESTED RECOM'D 2011-12 | APPROVED/ADOPTED BY BOARD 2011-12 | FUND IDENTIFICATION OTHER THAN GENERAL FUND |
|---------------------------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|---|
| (7)                                   | (8)                 | (9)                           | (10)                                | (11)                              | (12)  |
| (5XXXXXX)                             |                     |                               |                                     |                                   |   |
| MAIN DAM                              | 552R235002          | 180,839                       | 211,650                             | 233,616                           |   |
| FCZ3 - LOPEZ WATER RIGHTS             | 552R235006          | 97,460                        | 104,491                             | 126,288                           |   |
| TERMINAL DAM                          | 552R235102          | 90,841                        | 85,857                              | 88,643                            |   |
| WATER TREATMENT                       | 552R235302          | 2,663,158                     | 2,200,000                           | 2,325,767                         |   |
| GENERAL                               | 552R235602          | 178,277                       | 131,239                             | 103,260                           |   |
| COUNTY WIDE OVERHEAD                  | 552R235620          | 63,790                        | 63,353                              | 54,900                            |   |
| ARROYO GRANDE GAGE STATION            | 552R235320          | 0                             | 1,580                               | 14,418                            |   |
| HYDROELECTRIC O & M                   | 552R235103          | 393                           | 287                                 | 0                                 |   |
| ARROYO GRANDE METER STATION           | 552R235403          | 224                           | 1,500                               | 5,731                             |   |
| GROVER BEACH METER STATION            | 552R235423          | 2,976                         | 7,337                               | 14,849                            |   |
| PISMO BEACH METER STATION             | 552R235433          | 12,913                        | 12,313                              | 5,755                             |   |
| PROP TAX COL FEE(SB 2557)             | 552R235635          | 5,795                         | 6,078                               | 6,078                             |   |
| HYDRAULIC OPS/PLANNING/UTL DIV        | 552R235636          | 586                           | 10,000                              | 40,073                            |   |
| ACCOUNTING & ADMINISTRATION           | 552R235637          | 72,507                        | 83,174                              | 84,298                            |   |
| UNIT B                                | 552R235402          | 7,617                         | 8,000                               | 17,586                            |   |
| UNIT B WITH STATE WATER               | 552R235404          | 22,150                        | 30,577                              | 30,860                            |   |
| UNIT C                                | 552R235412          | 18,089                        | 19,855                              | 19,846                            |   |
| UNIT D                                | 552R235422          | 16,680                        | 15,000                              | 20,190                            |   |
| UNIT E                                | 552R235432          | 54,437                        | 35,327                              | 32,151                            |   |
| UNIT F                                | 552R235442          | 12,592                        | 16,000                              | 22,420                            |   |
| UNIT G                                | 552R235452          | 3,836                         | 5,500                               | 9,228                             |   |
| UNIT H                                | 552R235462          | 9,509                         | 8,500                               | 24,789                            |   |
| UNIT I                                | 552R235472          | 25,045                        | 31,543                              | 27,962                            |   |
| UNIT J                                | 552R235482          | 20,315                        | 20,870                              | 20,726                            |   |
| SANTA MARIA LITIGATION                | 552R235710          | 145                           | 0                                   | 0                                 |   |
| SAN MIGUELITO LAB CHGS-REIMB          | 552R235510          | 5,565                         | 4,069                               | 3,982                             |   |
| DBP RULE                              | 552R235660          | 116,861                       | 50,000                              | 28,426                            |   |
| PIGGING ENTITLEMENT                   | (*552R235687        | 3,142                         | 501,952                             | 30,000                            |   |
| GIS/ADA SYSTEMS                       | (*552R235714        | 364                           | 0                                   | 0                                 |   |
| CATHODIC PROTECTION MAINT             | 552R235616          | 0                             | 18,000                              | 35,309                            |   |
| STREAM GUAGES                         | 552R235730          | 0                             | 8,500                               | 36,750                            |   |
| ENVIRONMENTAL MONITORING              | 552R235696          | 7,614                         | 7,500                               | 16,126                            |   |
| CONTRIBUTION TO ISF (EQUIPMENT)       | 552R235629          | 6,731                         | 0                                   | 0                                 |   |
| WATER QUAL OPERAT/SUPPORT             | 552R237350          | 23,698                        | 0                                   | 0                                 |   |
| QUAGGA MUSSEL STUDY                   | 552R235720          | 33,287                        | 25,324                              | 28,026                            |   |
| PIEZEOMETER/TELEMETRY CONT            | 552R239350          | 1,857                         | 0                                   | 0                                 |   |
| PIGGING - VALVE REPLACEMENT           | 552R235687          | 0                             | 25,000                              | 0                                 |   |
| BOND REFUNDING                        | 552R235638          | 0                             | 25,000                              | 0                                 |   |
| PIGGING MAINTENANCE                   | 552R235696          | 0                             | 0                                   | 22,997                            |   |
| EMERGENCY USE OF STATE WATER          | 552R235007          | 0                             | 12,145                              | 0                                 |   |
| ADVISORY GROUP MEETINGS               | 552R235639          | 0                             | 0                                   | 21,553                            |   |
| TOTAL OPERATING COSTS                 |                     | 3,759,293                     | 3,787,521                           | 3,552,603                         | 0   |
| TOTAL BUDGET REQUIREMENTS - THIS PAGE |                     | 3,759,293                     | 3,787,521                           | 3,552,603                         | 0   |

FLOOD CONTROL ZONE 3  
(SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
BOARD OF SUPERVISORS...X  
OTHER APPOINTED.....  
OTHER ELECTED.....

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |                               |   |  |   |   |          |
|---|--|-----------|-------------------------------|---|--|---|---|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY                   |   | MEANS OF FINANCING VOTER APPROVED DEBT                             |   |   |          |
|   | SECURED  | UNSECURED | SECURED                       | UNSECURED   | SECURED  | UNSECURED   | TOTAL   | TAX RATE |
| 2200500000<br>FLOOD CONTROL ZONE 3<br>CONTINUED |  |           |                               |   |  |   |   |          |
| SUMMARY OF FINANCING REQUIREMENTS               |  |           |                               |   |  |   |   |          |
| SUMMARY OF FINANCING REQUIREMENTS<br>(7)        |  |           | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |          |
| TOTAL BUDGET REQUIREMENTS - PREVIOUS PAGE       |  |           | 3,759,293                     | 3,787,521   | 3,552,603  | 0   | DESIGNATED RESERVES:  |          |
| WATER QUAL EFFORTS - NON SCH 552R235330         |  |           | 0                             | 9,500   | 0  |   | INCREASE FOR<br>NEW/REPLACEMENT<br>FACILITIES<br>\$50,000   |          |
| WATER QUAL EFFORTS - SPEC PROJ 552R235610       |  |           | 0                             | 3,500   | 19,748   |   |   |          |
| TOTAL OPERATING COSTS                           |  |           | 3,759,293                     | 3,800,521   | 3,572,351  | 0   |   |          |
| DEBT SERVICE                                    |  |           | 1,686,699                     | 2,892,477   | 2,887,182  |   |   |          |
| TOTAL DEBT SERVICE<br>(5500020)                 |  |           | 1,686,699                     | 2,892,477   | 2,887,182  | 0   |   |          |
| HCP PROJECTS/ENV MIT (*)300293                  |  |           | 0                             | 24,968  | 0  |   | (*) The 11-12 requested amount<br>in column 10 represents new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |          |
| LAB EQUIPMENT (*)300294                         |  |           | 0                             | 8,703   | 0  |   |   |          |
| UPGRADE WTP SLUDGE BEDS (*)300390               |  |           | 120,253                       | 987,575   | 0  |   |   |          |
| MEMBRANE FEED-EFFLUENT SYS MOI (*)300391        |  |           | 1,416                         | 48,584  | 0  |   |   |          |
| PH SUPPRESSION LOPEZ WTP (*)300392              |  |           | 18,723                        | 197,847   | 0  |   |   |          |
| WATERLINE X-ING RODRIGUEZ BRIDG (*)300369       |  |           | 36,765                        | 496,859   | 115,000  |   |   |          |
| UTILITY TRACTOR (*)552R235800                   |  |           | 0                             | 65,048  | 0  |   |   |          |
| PONTOON BOAT 552R235801                         |  |           | 0                             | 28,000  | 0  |   |   |          |
| FILTERED WATER EFFLUENT VALVE 300246            |  |           | 0                             | 55,000  | 0  |   |   |          |
| PERIMETER FENCING                               |  |           | 0                             | 0   | 150,000  |   |   |          |
| CHEMICAL CONTAINMENT IMPROVEMENTS               |  |           | 0                             | 0   | 65,000   |   |   |          |
| ACCESS ROAD DOMESTIC TANK                       |  |           | 0                             | 0   | 125,000  |   |   |          |
| SAMPLE STATION AVILA BEACH                      |  |           | 0                             | 0   | 15,000   |   |   |          |
| TOTAL CAPITAL OUTLAY                            |  |           | 177,157                       | 1,912,584   | 470,000  | 0   |   |          |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M    |  |           | 5,623,149                     | 8,605,582   | 6,929,533  | 0   |   |          |
| INCREASE IN DESIGNATED RESERVES                 |  |           | 0                             | 0   | 50,000   |   |   |          |
| INCREASE IN GENERAL RESERVE                     |  |           | 0                             | 0   | 0  |   |   |          |
| TOTAL INCREASE IN RESERVES                      |  |           | 0                             | 0   | 50,000   | 0   |   |          |
| TOTAL BUDGET REQUIREMENTS                       |  |           | 5,623,149                     | 8,605,582   | 6,979,533  | 0   |   |          |

FLOOD CONTROL ZONE 4  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                               | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                    | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                    | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1301500000<br>FLOOD CONTROL ZONE 4 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  |   | 7,808                                  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| SERVICE CHARGES                | 3,311                             | 3,392  | 3,402   |  | FLOOD CONTROL ZONE 4<br>PROVIDES SLO COUNTY SHARE<br>OF SANTA BARBARA COUNTY<br>COSTS TO MAINTAIN SANTA<br>MARIA LEVEE |
| INTEREST                       | 40                                | 52   | 11  |  |  |
| TRANSFER IN FC GENERAL         | 0                                 | 15,000   | 5,000   |  |  |
| CURRENT FINANCING              | 3,351                             | 18,444   | 8,413   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 3,351                             | 18,444   | 16,221  | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL 454R257602                           | 4,236                         | 4,250   | 4,604  |   |  |
| PMTS-SANTA BARBARA COUNTY 454R257603         | 6,024                         | 8,859   | 11,374   |   |  |
| CONTRIBUTION- ISF/NEW EQUIP 454R257604       | 0                             | 0   | 0  |   |  |
| SANTA MARIA LEVEE PROPERTIES 454R257606      | 1,519                         | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 454R257620              | 198                           | 367   | 243  |   |  |
| TOTAL OPERATING COSTS                        | 11,977                        | 13,476  | 16,221   | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 11,977                        | 13,476  | 16,221   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 2,644   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                             | 2,644   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 11,977                        | 16,120  | 16,221   | 0   |  |

FLOOD CONTROL ZONE 9  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                               | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                    | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                    | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1302000000<br>FLOOD CONTROL ZONE 9 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | (2,130)   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 429,331                           | 416,360  | 414,499   |  | FLOOD CONTROL ZONE 9<br>PROVIDES FLOOD CONTROL<br>PROGRAM FOR WATERSHED<br>AREA OF SAN LUIS CREEK<br>AND ITS TRIBUTARIES |
| HOMEOWNERS PROPERTY TAX RELIEF | 3,621                             | 3,652  | 3,592   |  |  |
| INTEREST                       | 12,724                            | 6,000  | 6,180   |  |  |
| OTHER                          | 40                                | 0  | 0   |  |  |
| CURRENT FINANCING              | 445,716                           | 426,012  | 424,271   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 445,716                           | 426,012  | 422,141   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:  |
| GENERAL 455R277602                           | 11,856                        | 16,000  | 10,906   |   | INCREASE FOR<br>MAJOR IMPROVEMENTS<br>\$20,502<br><br>Mid Higuera Project line item<br>is subject to a signed MOU<br>with the City of San Luis Obispo<br><br>(* The 11-12 requested amount<br>in column 10 represents new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| CONTRIB. TO ISF FOR NEW EQUIP 455R277604     | 0                             | 0   | 0  |   |   |
| TAX COLLECTION FEE (SB2557) 455R277625       | 10,881                        | 10,773  | 11,140   |   |   |
| COUNTY WIDE OVERHEAD 455R277620              | 8,334                         | 9,504   | 6,905  |   |   |
| STREAM BED MAINTENANCE 455R277820            | 183,595                       | 207,916   | 182,995  |   |   |
| MAINT RCRDNG RAINFLG GAUGES 455R277612       | 1,947                         | 7,500   | 9,205  |   |   |
| MID-HIGUERA PROJECT PRELIM ENG. (*455R277627 | 8,441                         | 268,784   | 70,211   |   |   |
| MID-HIGUERA PROJECT DESIGN (*455R277628      | 0                             | 0   | 107,782  |   |   |
| STREAM DATA MANAGEMENT 455R270141            | 0                             | 0   | 2,495  |   |   |
| TOTAL OPERATING COSTS<br>(5500030)           | 225,054                       | 520,477   | 401,639  | 0   |   |
| MONITORING EQP (*455R270200                  | 0                             | 18,016  | 0  |   |   |
| TOTAL CAPITAL OUTLAY                         | 0                             | 18,016  | 0  | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 225,054                       | 538,493   | 401,639  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 267,299   | 20,502   |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 267,299   | 20,502   | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 225,054                       | 805,792   | 422,141  | 0   |   |

FLOOD CONTROL ZONE 16  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                                | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                     | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                     | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1302500000<br>FLOOD CONTROL ZONE 16 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)      | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|-------------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE              |                                   |  | 10,098  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| SERVICE CHARGES                     | 10,704                            | 10,704   | 10,704  |  | FLOOD CONTROL ZONE 16<br>PROVIDES DRAINAGE BASIN<br>MAINTENANCE PRIMARILY<br>IN PORTIONS OF THE<br>NIPOMO MESA |
| SPECIAL TAX                         | 25,160                            | 25,250   | 25,221  |  |  |
| INTEREST                            | 601                               | 230  | 200   |  |  |
| ANNEXATION                          | 0                                 | 0  | 1,000   |  |  |
| TRANSFER FROM FLOOD CONTROL GENERAL | 0                                 | 0  | 8,000   |  |  |
| CURRENT FINANCING                   | 36,465                            | 36,184   | 45,125  | 0                                      |  |
| TOTAL FINANCING SOURCES             | 36,465                            | 36,184   | 55,223  | 0                                      |  |

FLOOD CONTROL ZONE 16  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |                |
|--|--|-----------|-------------|-----------|--|-----------|----------------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |                |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL TAX RATE |
| 1302500000<br>FLOOD CONTROL ZONE 16<br>CONTINUED |  |           |             |           |  |           |                |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:                                   |
| BASIN MAINTENANCE- NIPOMO 456R297820         | 29,732                        | 19,138  | 12,010   |   | INCREASE FOR   |
| BASIN MAINTENANCE - TRACT 2299 456R297707    | 1,089                         | 1,200   | 2,249  |   | FUTURE BASIN REPAIRS                                   |
| BASIN MAINTENANCE - TRACT 2409 456R297746    | 1,203                         | 900   | 2,036  |   |  |
| BASIN MAINTENANCE - TRACT 2494 456R297823    | 2,302                         | 650   | 1,244  |   | \$18,098   |
| BASIN MAINTENANCE - TRACT 2530 456R297822    | 497                           | 450   | 10,069   |   |  |
| BASIN MAINTENANCE - TRACT 2684 456R297823    | 232                           | 514   | 1,691  |   |  |
| BASIN MAINTENANCE- TR. 90058 456R297821      | 1,198                         | 2,500   | 7,021  |   |  |
| BASIN MAINTENANCE -TR. D010256 456R297734    | 6,942                         | 812   | 805  |   |  |
| GENERAL 456R297602                           | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 456R297620              | 892                           | 0   | 0  |   |  |
| TOTAL OPERATING COSTS<br>(6010000)           | 44,087                        | 26,164  | 37,125   | 0   |  |
| TRANSFER OUT TO CSA1D                        | 0                             | 0   | 0  |   |  |
| TOTAL DEBT SERVICE                           | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 44,087                        | 26,164  | 37,125   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 18,098   |   |  |
| INCREASE IN GENERAL RESERVE                  | 1,761                         | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 1,761                         | 0   | 18,098   | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 45,848                        | 26,164  | 55,223   | 0   |  |

FLOOD CONTROL ZONE 18  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND                                | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                     | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                     | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1303000000<br>FLOOD CONTROL ZONE 18 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)             | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE                     |                                   |  |   | 2,863                                  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| SERVICE CHARGES                            | 9,131                             | 9,404  | 10,038  |  | FLOOD CONTROL ZONE 18<br>PROVIDES FLOOD CONTROL<br>MAINTENANCE IN THE<br>WEST VILLAGE AREA OF<br>CAMBRIA |
| INTEREST                                   | 53                                | 57   | 64  |  |  |
| TRANSFER IN FROM ROADS (FUND # 1200000000) | 4,014                             | 4,014  | 4,014   |  |  |
| CURRENT FINANCING                          | 13,198                            | 13,475   | 14,116  | 0                                      |  |
| TOTAL FINANCING SOURCES                    | 13,198                            | 13,475   | 16,979  | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)                              |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:<br>INCREASE FOR<br>NEW / REPLACEMENT<br>FACILITIES<br>\$10,250 |
| ACCOUNTING AND ADMIN 457R277602              | 1,663                         | 3,035   | 1,805  |   |   |
| TAX COLLECTION FEE 457R277625                | 0                             | 0   | 106  |   |   |
| COUNTY WIDE OVERHEAD 457R277620              | 174                           | 260   | 358  |   |   |
| DRAINAGE MAINTENANCE 457R609001              | 0                             | 5,938   | 4,460  |   |   |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,837                         | 9,233   | 6,729  | 0   |   |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,837                         | 9,233   | 6,729  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 2,373   | 10,250   |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 2,373   | 10,250   | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 1,837                         | 11,606  | 16,979   | 0   |   |

LOPEZ WATER TREATMENT PLANT UPGRADE  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2200502000<br>LOPEZ WATER<br>TREATMENT PLANT<br>UPGRADE |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL<br>REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6) |
|--------------------------------|--------------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                      |  | 0   |  | SPECIAL DISTRICT<br>ENTERPRISE                        |
| STATE LOAN PROCEEDS (*)        | 509,041                              | 8  | 0   |  |   |
| INTEREST (*)                   | 5,299                                | 4,396  | 0   |  |   |
| CURRENT FINANCING              | 514,340                              | 4,404  | 0   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 514,340                              | 4,404  | 0   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL<br>COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|--|----------------------------------|---|--|---|--|
| (601XXXX)                                    |                                  |   |  |   |  |
| TRANSFER TO FUND (2200500000)                | 0                                | 1,351,703   | 0  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 0                                | 1,351,703   | 0  | 0   |  |
| PRELIMINARY ENGINEERING (*) 300189.01        | 0                                | 0   | 0  |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| ENVIRONMENTAL (*) 300189.02                  | 0                                | 0   | 0  |   |  |
| PERMITTING (*) 300189.03                     | 0                                | 0   | 0  |   |  |
| DESIGN PHASE (*) 300189.04                   | 10,720                           | 0   | 0  |   |  |
| ROW (*) 300189.05                            | 0                                | 0   | 0  |   |  |
| AD-15 (*) 300189.06                          | 0                                | 0   | 0  |   |  |
| CONSTRUCTION PHASE (*) 300189.08             | 516,656                          | 17,040  | 0  |   |  |
| ENVIRONMENTAL MITIGATION (*) 300189.09       | 0                                | 0   | 0  |   |  |
| TOTAL CAPITAL OUTLAY                         | 527,376                          | 17,040  | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 527,376                          | 1,368,743   | 0  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                                | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                                | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                                | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 527,376                          | 1,368,743   | 0  | 0   |  |

CAMBRIA FLOOD CONTROL PROJECT  
 (SAN LUIS OBISPO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT)  
 DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                                      | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1303500000<br>CAMBRIA<br>FLOOD<br>CONTROL |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . . X<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 0   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| FEMA GRANT (*)                 | 786,418                           | 63,418   | 0   |  | CAMBRIA FLOOD CONTROL<br>PROJECT WILL PROVIDE<br>FLOOD CONTROL<br>IMPROVEMENTS IN THE<br>WEST VILLAGE AREA OF<br>CAMBRIA |
| INTEREST                       | 4,687                             | 125  | 0   |  |  |
| TRANSFER IN FROM FC GENERAL    | 310,000                           | 0  | 0   |  |  |
| GOVERNMENT AID                 | 37,596                            | 0  | 0   |  |  |
| CURRENT FINANCING              | 1,138,701                         | 63,543   | 0   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 1,138,701                         | 63,543   | 0   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 0                             | 0   | 0  | 0   |  |
| CAMBRIA FLOOD CONTROL PHASE 1 (*) 300184     | 23,671                        | 3,484   | 0  |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| CAMBRIA FLOOD CONTROL PHASE 2 (*) 300400     | 621,671                       | 2,563   | 0  |   |  |
| CAMBRIA FLOOD CONTROL PHASE 3 (*) 300405     | 641,081                       | 22,000  | 0  |   |  |
| (6010000)<br>TRANSFER OUT TO FC GENERAL (*)  | 0                             | 86,680  | 0  |   |  |
| TOTAL CAPITAL OUTLAY                         | 1,286,422                     | 114,727   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,286,422                     | 114,727   | 0  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 1,286,422                     | 114,727   | 0  | 0   |  |

NIPOMO LIGHTING DISTRICT

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                          | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                               | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                               | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1400000000<br>NIPOMO LIGHTING |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)       |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 72,351  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE                          |
| PROPERTY TAX ALLOCATION        | 31,447                            | 31,107   | 31,093  |  | NIPOMO LIGHTING PROVIDES<br>ENERGY FOR<br>125 STREET LIGHTS |
| HOMEOWNERS PROPERTY TAX RELIEF | 267                               | 303  | 312   |  |   |
| SPECIAL TAX, ZONE E            | 2,893                             | 1,800  | 1,800   |  |   |
| INTEREST                       | 1,863                             | 1,770  | 1,823   |  |   |
| CURRENT FINANCING              | 36,470                            | 34,980   | 35,028  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 36,470                            | 34,980   | 107,379   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL - 86 LIGHTS 475R428002               | 17,508                        | 14,500  | 14,909   |   |  |
| ENERGY COST-30 NEW LIGHTS 475R428003         | 0                             | 0   | 20,000   |   |  |
| MAINT. ON STREET LIGHTS 475R428004           | 0                             | 0   | 0  |   |  |
| ZONE E - 9 LIGHTS 475R428005                 | 864                           | 425   | 1,034  |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP 475R428606     | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 475R428620              | 395                           | 512   | 509  |   |  |
| PROP TAX COLLECTION FEE (SB 2557) 475R428625 | 795                           | 900   | 927  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 19,562                        | 16,337  | 37,379   | 0   |  |
| HAYSTACK BRIDGE LIGHTS - 4 NEW 300450        | 0                             | 0   | 70,000   |   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 70,000   | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 19,562                        | 16,337  | 107,379  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 15,252                        | 15,123  | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 15,252                        | 15,123  | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 34,814                        | 31,460  | 107,379  | 0   |  |

COUNTY SERVICE AREA 1

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                     | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                     | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500000000<br>CSA 1 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 15,806  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 7,438                             | 8,482  | 6,951   |  | COUNTY SERVICE AREA NO. 1<br>NIPOMO MESA AREA-PROVIDES<br>MAINTENANCE OF DRAINAGE<br>AND SEWER COLLECTION<br>FACILITIES, STREET LIGHTING<br>AND COLLECTION OF SEWER<br>SERVICE CHARGES TO PAY TO<br>NIPOMO CSD |
| HOMEOWNERS PROPERTY TAX RELIEF | 63                                | 74   | 60  |  |  |
| INTEREST                       | 417                               | 110  | 113   |  |  |
| SERVICE CHARGES                | 52,392                            | 98,852   | 98,852  |  |  |
| SERVICE CHARGES-TRACT 1690     | 1,231                             | 1,231  | 1,231   |  |  |
| TRANSFER IN FROM CSA 1A        | 5,887                             | 3,166  | 2,679   |  |  |
| SEWER CONNECTION FEES          | 444                               | 0  | 0   |  |  |
| TRANSFER IN FROM CSA 1-D       | 0                                 | 10,000   | 20,000  |  |  |
| CURRENT FINANCING              | 67,872                            | 121,915  | 129,886   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 67,872                            | 121,915  | 145,692   | 0                                      |  |

COUNTY SERVICE AREA 1

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |                               |   |  |   |  |       |          |
|--|--|-------------------------------|---|--|---|--|-------|----------|
|  | ASSESSED VALUATION                                   |                               | DELINQUENCY   |  | MEANS OF FINANCING VOTER APPROVED DEBT              |  |       |          |
|  | SECURED  | UNSECURED                     | SECURED   | UNSECURED  | SECURED   | UNSECURED  | TOTAL | TAX RATE |
| 2500000000<br>CSA 1<br><br>CONTINUED         |  |                               |   |  |   |  |       |          |
| SUMMARY OF FINANCING REQUIREMENTS            |  |                               |   |  |   |  |       |          |
| SUMMARY OF FINANCING REQUIREMENTS            |  | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |       |          |
| (5XXXXXX)                                    |  |                               |   |  |   |  |       |          |
| WORK ORDERS                                  | 575R607135   | 24,507                        | 20,500  | 22,638   |   |  |       |          |
| HYDRAULIC OPERATION & PLANNING               | 575R607150   | 2,073                         | 3,500   | 5,881  |   |  |       |          |
| NCSD SERVICE CHARGES                         | 575R607202   | 71,636                        | 81,095  | 81,095   |   |  |       |          |
| UTILITIES                                    | 575R607210   | 4,984                         | 5,894   | 6,049  |   |  |       |          |
| ACCOUNTING & ADMINISTRATION                  | 575R607602   | 3,574                         | 3,000   | 7,187  |   |  |       |          |
| CONTRIB TO ISF FOR NEW EQUIP                 | 575R607604   | 0                             | 0   | 0  |   |  |       |          |
| COUNTY WIDE OVERHEAD                         | 575R607620   | 3,327                         | 2,174   | 1,629  |   |  |       |          |
| TAX COLLECTION FEE (SB2557)                  | 575R607625   | 186                           | 207   | 207  |   |  |       |          |
| LIGHTING                                     | 575R608002   | 1,355                         | 1,473   | 1,499  |   |  |       |          |
| LIGHTING, TRACT 1690                         | 575R608003   | 1,269                         | 1,468   | 1,525  |   |  |       |          |
| DRAINAGE MAINTENANCE                         | 575R609001   | 591                           | 2,394   | 2,491  |   |  |       |          |
| DRAINAGE MAINTENANCE                         | 575R609002   | 1,496                         | 2,395   | 2,491  |   |  |       |          |
| TOTAL OPERATING COSTS                        |  | 114,998                       | 124,100   | 132,692  | 0   |  |       |          |
| TOTAL DEBT SERVICE                           |  | 0                             | 0   | 0  | 0   |  |       |          |
| (5500020)                                    |  |                               |   |  |   |  |       |          |
| REPLACE PUMP/RAIL SYSTEM                     | 575R600102   | 0                             | 12,000  | 13,000   |   |  |       |          |
| TOTAL CAPITAL OUTLAY                         |  | 0                             | 12,000  | 13,000   | 0   |  |       |          |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M |  | 114,998                       | 136,100   | 145,692  | 0   |  |       |          |
| INCREASE IN DESIGNATED RESERVES              |  | 0                             | 0   | 0  |   |  |       |          |
| INCREASE IN GENERAL RESERVE                  |  | 3,813                         | 0   | 0  |   |  |       |          |
| TOTAL INCREASE IN RESERVES                   |  | 3,813                         | 0   | 0  | 0   |  |       |          |
| TOTAL BUDGET REQUIREMENTS                    |  | 118,811                       | 136,100   | 145,692  | 0   |  |       |          |

COUNTY SERVICE AREA 1-A

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500001000<br>CSA 1-A |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)   | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|----------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE           |                                   |  | 13,964  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION          | 31,573                            | 34,059   | 28,823  |  | COUNTY SERVICE AREA NO. 1A<br>GALAXY PARK AND TRACT 1898-<br>MAINTAINS DRAINAGE AND<br>SEWER COLLECTION FACILITIES,<br>STREET LIGHTING, COLLECTION<br>OF SEWER SERVICE CHARGES<br>TO PAY NCSD AND PARKWAY<br>MAINTENANCE FOR TRACT 1898<br>ONLY. |
| HOMEOWNERS PROPERTY TAX RELIEF   | 266                               | 287  | 250   |  |  |
| SERVICE CHARGES                  | 70,560                            | 147,470  | 147,470   |  |  |
| LANDSCAPE MAINTENANCE TRACT 1898 | 8,148                             | 8,392  | 8,644   |  |  |
| INTEREST                         | 1,299                             | 450  | 464   |  |  |
| SERVICE CHARGE REBATE            | (2,328)                           | (2,398)  | (2,470)   |  |  |
| CURRENT FINANCING                | 109,518                           | 188,260  | 183,181   | 0                                      |  |
| TOTAL FINANCING SOURCES          | 109,518                           | 188,260  | 197,145   | 0                                      |  |

| FUND                               | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                    | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                    | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500001000<br>CSA 1-A<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:                                   |
| WORK ORDERS 576R617135                       | 34,045                        | 9,500   | 25,442   |   | INCREASE FOR<br>EQUIPMENT REPLACEMENT<br>\$4,926       |
| UTILITIES (SEWER OPERATION) 576R617210       | 5,007                         | 5,480   | 5,144  |   |  |
| HYDRAULIC OPERATION/PLANNING 576R617150      | 4,243                         | 4,500   | 4,903  |   |  |
| ACCOUNTING & ADMINISTRATION 576R617602       | 7,648                         | 5,841   | 5,744  |   |  |
| LIGHTING 576R618002                          | 4,253                         | 4,963   | 4,343  |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP. 576R617605    | 0                             | 411   | 0  |   |  |
| NCSO SERVICE CHARGE 576R617202               | 118,586                       | 134,235   | 134,235  |   |  |
| LANDSCAPE CONTRACT- TRACT 1898 576R611110    | 6,051                         | 6,000   | 6,204  |   |  |
| COUNTY WIDE OVERHEAD 576R617620              | 3,287                         | 3,021   | 2,539  |   |  |
| TAX COLLECTION FEE (SB 2557) 576R617625      | 794                           | 564   | 587  |   |  |
| WQ OPERATIONS SUPPORT 576R687350             | 4,462                         | 2,367   | 399  |   |  |
| (6010000)                                    |                               |   |  |   |  |
| TRANSFER TO CSA 1                            | 5,887                         | 3,166   | 2,679  |   |  |
| TOTAL OPERATING COSTS                        | 194,263                       | 180,048   | 192,219  | 0   |  |
| TOTAL DEBT SERVICE                           | 0                             | 0   | 0  | 0   |  |
| (5500020)                                    |                               |   |  |   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 194,263                       | 180,048   | 192,219  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 1,500                         | 0   | 4,926  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 1,500                         | 0   | 4,926  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 195,763                       | 180,048   | 197,145  | 0   |  |

COUNTY SERVICE AREA 1-B

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |                |
|----------------------|--|-----------|-------------|-----------|--|-----------|----------------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |                |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL TAX RATE |
| 2500002000<br>CSA1-B |  |           |             |           |  |           |                |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  |   | (822)                                  | SPECIAL DISTRICT<br>ENTERPRISE  |
| PROPERTY TAX ALLOCATION        | 32,890                            | 19,223   | 9,803   |  | COUNTY SERVICE AREA NO.1B<br>NIPOMO PALMS - PROVIDES<br>MAINTENANCE OF DRAINAGE<br>FACILITIES AND STREET<br>LIGHTING. |
| HOMEOWNERS PROPERTY TAX RELIEF | 150                               | 174  | 179   |  |   |
| INTEREST                       | 703                               | 400  | 412   |  |   |
| CURRENT FINANCING              | 33,743                            | 19,797   | 10,394  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 33,743                            | 19,797   | 9,572   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)     |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:                                       |
| LIGHTING 577R628002                          | 1,680                         | 1,737   | 1,806  |   | INCREASE FOR<br>NEW / REPLACEMENT<br>FACILITIES<br>\$3,903 |
| GENERAL 577R627602                           | 2,472                         | 1,750   | 2,319  |   |  |
| PERCOLATION PONDS 577R629001                 | 326                           | 1,654   | 929  |   |  |
| COUNTY WIDE OVERHEAD 577R627620              | 63                            | 95  | 71   |   |  |
| TAX COLLECTION FEE (SB 2557) 577R627625      | 448                           | 523   | 544  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 4,989                         | 5,759   | 5,669  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 4,989                         | 5,759   | 5,669  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 19,153                        | 27,964  | 3,903  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 19,153                        | 27,964  | 3,903  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 24,142                        | 33,723  | 9,572  | 0   |  |

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500003000<br>CSA 1-C |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  |   | 1,830                                  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 6,565                             | 8,411  | 6,288   |  | COUNTY SERVICE AREA NO.1C<br>MONTECITO VERDE-PROVIDES<br>MAINTENANCE OF DRAINAGE<br>FACILITIES AND STREET<br>LIGHTING. |
| HOMEOWNERS PROPERTY TAX RELIEF | 56                                | 63   | 54  |  |  |
| INTEREST                       | 451                               | 225  | 232   |  |  |
| CURRENT FINANCING              | 7,072                             | 8,699  | 6,574   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 7,072                             | 8,699  | 8,404   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)     |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:                                       |
| GENERAL 578R637602                           | 2,609                         | 1,661   | 1,633  |   | INCREASE FOR<br>NEW / REPLACEMENT<br>FACILITIES<br>\$1,573 |
| LIGHTING 578R638002                          | 1,189                         | 1,294   | 1,346  |   |  |
| DRAINAGE MAINTENANCE 578R639001              | 3,974                         | 1,500   | 3,630  |   |  |
| COUNTY WIDE OVERHEAD 578R637620              | 72                            | 112   | 89   |   |  |
| TAX COLLECTION FEE (SB 2557) 578R637625      | 164                           | 128   | 133  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 8,008                         | 4,695   | 6,831  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 8,008                         | 4,695   | 6,831  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 5,867                         | 0   | 1,573  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 5,867                         | 0   | 1,573  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 13,875                        | 4,695   | 8,404  | 0   |  |

COUNTY SERVICE AREA 1-D

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |                |
|----------------------|--|-----------|-------------|-----------|--|-----------|----------------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |                |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL TAX RATE |
| 2500004000<br>CSA1-D |  |           |             |           |  |           |                |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 7,805   |  | SPECIAL DISTRICT<br>ENTERPRISE  |
| PROPERTY TAX ALLOCATION        | 31,010                            | 33,906   | 26,480  |  | COUNTY SERVICE AREA NO.1D<br>BLACK LAKE ESTATES<br>PROVIDES MAINTENANCE OF<br>DRAINAGE FACILITIES AND<br>STREET LIGHTING. |
| HOMEOWNERS PROPERTY TAX RELIEF | 263                               | 200  | 229   |  |   |
| INTEREST                       | 1,653                             | 850  | 500   |  |   |
| TRANSFER IN FROM FCZ 16        | 111                               | 114  | 117   |  |   |
| CURRENT FINANCING              | 33,037                            | 35,070   | 27,326  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 33,037                            | 35,070   | 35,131  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL 579R647602                           | 1,972                         | 950   | 1,509  |   |  |
| DRAINAGE 579R649001                          | 110                           | 1,750   | 722  |   |  |
| LIGHTING 579R648002                          | 1,715                         | 1,923   | 2,000  |   |  |
| COUNTY WIDE OVERHEAD 579R647620              | 116                           | 81  | 66   |   |  |
| TAX COLLECTION FEE (SB 2557) 579R647625      | 779                           | 802   | 834  |   |  |
| TRANSFER TO CSA1                             | 0                             | 10,000  | 20,000   |   |  |
| TRANSFER TO CSA1F                            | 0                             | 8,820   | 10,000   |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 4,692                         | 24,326  | 35,131   | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 4,692                         | 24,326  | 35,131   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 31,283                        | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 1,208                         | 8,376   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 32,491                        | 8,376   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 37,183                        | 32,702  | 35,131   | 0   |  |

COUNTY SERVICE AREA 1-F

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500005000<br>CSA 1-F |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  |   | 1,268                                  | SPECIAL DISTRICT<br>ENTERPRISE  |
| INTEREST                       | 183                               | 15   | 15  |  | COUNTY SERVICE AREA NO.1F<br>NEW GALAXY- PROVIDES<br>MAINTENANCE OF SEWER<br>COLLECTION FACILITIES AND<br>COLLECTION OF SEWER<br>SERVICE CHARGES TO PAY<br>NIPOMO CSD |
| SERVICE CHARGE                 | 22,311                            | 43,311   | 42,697  |  |   |
| TRANSFER IN FROM CSA1D         | 0                                 | 8,820  | 10,000  |  |   |
| CURRENT FINANCING              | 22,494                            | 52,146   | 52,712  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 22,494                            | 52,146   | 53,980  | 0                                      |   |

COUNTY SERVICE AREA 1-F

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                               | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                    | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                    | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500005000<br>CSA 1-F<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| WORK ORDERS 580R657135                       | 30,007                        | 5,750   | 7,857  |   |  |
| HYDRAULIC OPERATION & PLANNING 580R657150    | 0                             | 979   | 973  |   |  |
| NCS D SERVICE CHARGE 580R657152              | 32,430                        | 36,711  | 36,711   |   |  |
| CLEAR WEEDS AT DISPOSAL FIELD 580R657304     | 0                             | 3,643   | 0  |   |  |
| ACCOUNTING & ADMINISTRATION 580R657602       | 2,647                         | 2,700   | 3,461  |   |  |
| CONTRIBUTION TO ISF/ NEW EQUIP 580R657604    | 0                             | 146   | 0  |   |  |
| COUNTY WIDE OVERHEAD 580R657620              | 1,062                         | 1,069   | 707  |   |  |
| TOTAL OPERATING COSTS                        | 66,146                        | 50,998  | 49,709   | 0   |  |
| TOTAL DEBT SERVICE                           | 0                             | 0   | 0  | 0   |  |
| (5500020)                                    |                               |   |  |   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 66,146                        | 50,998  | 49,709   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 4,271  |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 4,271  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 66,146                        | 50,998  | 53,980   | 0   |  |

COUNTY SERVICE AREA 7

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                     | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                     | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1500500000<br>CSA 7 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  |   | (27)                                   | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 53,046                            | 52,478   | 47,218  |  | COUNTY SERVICE AREA NO. 7<br>OAK SHORES-SEWER SERVICE<br>AND DEVELOPMENT AND<br>MAINTENANCE OF A<br>PERIMETER ROAD ON THE<br>NORTH SHORE OF NACIMIENTO<br>LAKE |
| HOMEOWNERS PROPERTY TAX RELIEF | 451                               | 453  | 409   |  |  |
| INTEREST                       | 183                               | 45   | 45  |  |  |
| TRANSFER IN FROM 7B            | 0                                 | 0  | 100,000   |  |  |
| CURRENT FINANCING              | 53,680                            | 52,976   | 147,672   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 53,680                            | 52,976   | 147,645   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL 495R679602                           | 1,517                         | 1,200   | 2,000  |   |  |
| COUNTY WIDE OVERHEAD 495R679620              | 34                            | 43  | 34   |   |  |
| TAX COLLECTION FEE (SB 2557) 495R679625      | 1,343                         | 1,285   | 1,336  |   |  |
| (6010000)                                    |                               |   |  |   |  |
| TRANSFER TO CSA 7-A (2500500000)             | 51,806                        | 50,400  | 144,000  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 54,700                        | 52,928  | 147,370  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 54,700                        | 52,928  | 147,370  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 1,642                         | 960   | 275  |   |  |
| TOTAL INCREASE IN RESERVES                   | 1,642                         | 960   | 275  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 56,342                        | 53,888  | 147,645  | 0   |  |

COUNTY SERVICE AREA 7-A

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500500000<br>CSA 7-A |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)     | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|------------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE             |                                   |  | 104,966   |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION            | 203,527                           | 203,237  | 195,943   |  | COUNTY SERVICE AREA NO.7A<br>OAK SHORES-OPERATES A<br>SEWER DISTRICT ON THE<br>NORTH SHORE OF NACIMIENTO<br>LAKE |
| HOMEOWNERS PROPERTY TAX RELIEF     | 1,730                             | 1,769  | 1,698   |  |  |
| SEWER SERVICE CHARGE               | 132,027                           | 135,770  | 137,044   |  |  |
| SEWER AVAILABILITY                 | 16,664                            | 16,425   | 15,932  |  |  |
| SEWER CONNECTION FEES              | 2,075                             | 0  | 0   |  |  |
| INTEREST                           | 2,017                             | 1,000  | 970   |  |  |
| TRANSFER FROM CSA 7 (1500500000)   | 51,806                            | 50,400   | 144,000   |  |  |
| OTHER                              | 6                                 | 0  | 0   |  |  |
| REIMBURSABLE TRACT MAP INSPECTIONS | 6,041                             | 17,613   | 6,012   |  |  |
| CURRENT FINANCING                  | 415,893                           | 426,214  | 501,599   | 0                                      |  |
| TOTAL FINANCING SOURCES            | 415,893                           | 426,214  | 606,565   | 0                                      |  |

COUNTY SERVICE AREA 7-A

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2500500000<br>CSA 7-A |  |           |             |           |  |           |       |          |
| CONTINUED             |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   |   |
| WORK ORDERS 581R687135                       | 238,559                       | 235,000   | 280,000  |   |   |
| UTILITIES 581R687210                         | 53,280                        | 57,750  | 60,060   |   |   |
| GENERAL OPERATION & PLANNING 581R687150      | 13,698                        | 28,500  | 20,107   |   |   |
| SEWER SYSTEM MANAGEMENT PLAN 581R687155      | 0                             | 0   | 100,000  |   |   |
| WQ ANALYSES 581R687310                       | 6,735                         | 8,400   | 9,900  |   |   |
| WQ OPERATIONS SUPPORT 581R687350             | 14,338                        | 10,500  | 15,428   |   |   |
| WQ OPERATIONS NON SCHEDULED 581R687330       | 0                             | 0   | 0  |   |   |
| ACCOUNTING & ADMINISTRATION 581R687602       | 11,528                        | 8,500   | 11,908   |   |   |
| CONTR. TO ISF FOR EQUIPMENT 581R687608       | 1,250                         | 7,362   | 0  |   |   |
| COUNTY WIDE OVERHEAD 581R687620              | 7,565                         | 7,500   | 5,855  |   |   |
| TAX COLLECTION FEE (SB 2557) 581R687625      | 5,147                         | 5,034   | 5,235  |   |   |
| REIMBURSABLE TM INSPECTIONS 581R681XXX       | 255                           | 17,613  | 6,012  |   |   |
| LEASE PAYMENTS 581R687900                    | 3,102                         | 3,414   | 3,102  |   |   |
| TOTAL OPERATING COSTS                        | 355,457                       | 389,573   | 517,607  | 0   |   |
| GENERAL FUND LOAN REPAYMENT                  | 20,911                        | 23,034  | 23,034   |   |   |
| TOTAL DEBT SERVICE                           | 20,911                        | 23,034  | 23,034   | 0   |   |
| (5500020)                                    |                               |   |  |   |   |
| ENGINEERING ASSESSMENT (*)300307             | 0                             | 0   | 30,000   |   | (*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year. |
| EQUIPMENT REPLACEMENT (*)3003XX              | 0                             | 0   | 12,000   |   |   |
| POND CLEANOUT AND LINER (*)3003XX            | 0                             | 15,000  | 0  |   |   |
| INTERCEPTOR SEWER RISK ASMNT. (*)300201      | 0                             | 30,000  | 0  |   |   |
| LIFT STATIONS (1&2) (*)300375                | 30,399                        | 0   | 0  |   |   |
| TOTAL CAPITAL OUTLAY                         | 30,399                        | 45,000  | 42,000   | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 406,767                       | 457,607   | 582,641  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 23,924   |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 23,924   | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 406,767                       | 457,607   | 606,565  | 0   |   |

COUNTY SERVICE AREA 7-B

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |                |
|-----------------------|--|-----------|-------------|-----------|--|-----------|----------------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |                |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL TAX RATE |
| 1501000000<br>CSA 7-B |  |           |             |           |  |           |                |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                          |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 95,427  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 50,123                            | 47,441   | 36,010  |  | COUNTY SERVICE AREA NO.7B<br>PROVIDES ROAD MAINTENANCE<br>NEAR NACIMIENTO LAKE |
| HOMEOWNERS PROPERTY TAX RELIEF | 426                               | 418  | 312   |  |  |
| INTEREST                       | 2,544                             | 1,402  | 1,444   |  |  |
| CURRENT FINANCING              | 53,093                            | 49,261   | 37,766  | 0                                      |  |
| TOTAL FINANCING SOURCES        | 53,093                            | 49,261   | 133,193   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| ROAD MAINTENANCE 496R699002                  | 0                             | 30,000  | 30,000   |   |  |
| GENERAL 496R699602                           | 1,118                         | 1,408   | 1,384  |   |  |
| COUNTY WIDE OVERHEAD 496R699620              | 548                           | 526   | 436  |   |  |
| TAX COLLECTION FEE (SB 2557) 496R699625      | 1,271                         | 1,320   | 1,373  |   |  |
| (6XXXXXX)                                    |                               |   |  |   |  |
| TRANSFER TO CSA 7                            | 0                             | 0   | 100,000  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 2,937                         | 33,254  | 133,193  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 2,937                         | 33,254  | 133,193  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 26,440                        | 45,569  | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 26,440                        | 45,569  | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 29,377                        | 78,823  | 133,193  | 0   |  |

COUNTY SERVICE AREA 9  
 COOPERATIVE ROAD CONSTRUCTION FUND  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1505000000<br>CSA 9<br>COOPERATIVE ROAD<br>CONSTRUCTN FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 9,960   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE  |
| INTEREST                       | 71                                | 40   | 40  |  | COUNTY SERVICE AREA NO. 9<br>LOS OSOS VALLEY-<br>FUNDS LOS OSOS<br>COOPERATIVE ROAD<br>IMPROVEMENT PROJECTS |
| GENERAL FUND DEBT PROCEEDS     | 0                                 | 0  | 0   |  |   |
| OTHER                          | 0                                 | 0  | 0   |  |   |
| CURRENT FINANCING              | 71                                | 40   | 40  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 71                                | 40   | 10,000  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   |   |
| (6010000)                                    |                               |   |  |   |   |
| TOTAL OPERATING COSTS<br>(5500020)           | 0                             | 0   | 0  | 0   |   |
| COOPERATIVE ROAD CONSTRUCTION (*)            | 0                             | 0   | 10,000   |   | (*) The 11-12 requested amount<br>in column 10 represents new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 10,000   | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 0                             | 0   | 10,000   | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |   |
| INCREASE IN GENERAL RESERVE                  | 2,151                         | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                   | 2,151                         | 0   | 0  | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 2,151                         | 0   | 10,000   | 0   |   |

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|--|--|-----------|-------------|-----------|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|  | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1505001000<br>CSA 9<br>COOPERATIVE ROAD<br>DEBT SERVICE FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
(ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)        | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|---------------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE                |                                   |  | 28,600  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE  |
| COOPERATIVE ROAD SPECIAL TAX INTEREST | 15,501                            | 15,811   | 16,127  |  | COUNTY SERVICE AREA NO. 9<br>LOS OSOS VALLEY-<br>PROVIDES FOR THE<br>COLLECTION OF SERVICE<br>CHARGES AND DEBT<br>SERVICE FOR THE<br>COOPERATIVE ROAD<br>IMPROVEMENT PROJECTS |
| TRANSFER IN FROM CONSTRUCTION         | 410                               | 240  | 247   |  |   |
|                                       | 0                                 | 0  | 0   |  |   |
| CURRENT FINANCING                     | 15,911                            | 16,051   | 16,374  | 0                                      |   |
| TOTAL FINANCING SOURCES               | 15,911                            | 16,051   | 44,974  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| ACCOUNTING & ADMINISTRATION<br><br>(6010000) | 465                           | 465   | 474  |   |  |
| TOTAL OPERATING COSTS<br>(6011005)           | 465                           | 465   | 474  | 0   |  |
| LOAN PRINCIPAL                               | 14,500                        | 15,000  | 44,000   |   |  |
| INTEREST ON LOANS                            | 478                           | 222   | 500  |   |  |
| TOTAL DEBT SERVICE                           | 14,978                        | 15,222  | 44,500   | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 15,443                        | 15,687  | 44,974   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 125                           | 503   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 125                           | 503   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 15,568                        | 16,190  | 44,974   | 0   |  |

COUNTY SERVICE AREA 9-I

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                       | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                       | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2501000000<br>CSA 9-I |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)   |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  |   | 114                                    | SPECIAL DISTRICT<br>ENTERPRISE  |
| SPECIAL TAX INTEREST           | 25,308<br>59                      | 25,435<br>25   | 25,690<br>26  |  | COUNTY SERVICE AREA NO.9I<br>WILL BE PROVIDING<br>EMERGENCY FIRE AND<br>MEDICAL PROTECTION FOR<br>THE AREA EAST OF LOS OSOS<br>CREEK VIA A REIMBURSEMENT<br>AGREEMENT WITH LOS OSOS<br>COMMUNITY SERVICE DISTRICT |
| CURRENT FINANCING              | 25,367                            | 25,460   | 25,716  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 25,367                            | 25,460   | 25,830  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| AGREEMENT WITH LOS OSOS CSD 582R776600       | 22,105                        | 22,556  | 22,777   |   |  |
| ACCOUNTING AND ADMINISTRATION 582R776602     | 2,921                         | 2,365   | 2,236  |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP 582R776606     | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 582R776620              | 404                           | 581   | 332  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 25,430                        | 25,502  | 25,345   | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 25,430                        | 25,502  | 25,345   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 1,590                         | 0   | 485  |   |  |
| TOTAL INCREASE IN RESERVES                   | 1,590                         | 0   | 485  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 27,020                        | 25,502  | 25,830   | 0   |  |

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1502000000<br>CSA 10 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)      | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                    |
|-------------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE              |                                   |  | (1,799)   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE                                       |
| PROPERTY TAX ALLOCATION             | 167,359                           | 163,121  | 163,049   |  | COUNTY SERVICE AREA NO.10<br>STREET LIGHTING IN<br>CAYUCOS - 193 LIGHTS. |
| HOMEOWNERS PROPERTY TAX RELIEF      | 1,422                             | 1,392  | 1,397   |  |  |
| INTEREST                            | 3,945                             | 1,500  | 1,545   |  |  |
| TRANSFER IN CSA 10 NAC DEBT PAYMENT | 22,852                            | 0  | 34,500  |  |  |
| CURRENT FINANCING                   | 195,578                           | 166,013  | 200,491   | 0                                      |  |
| TOTAL FINANCING SOURCES             | 195,578                           | 166,013  | 198,692   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)             | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)  |                               |   |  |   | DESIGNATED RESERVES:  |
| LIGHTING 500R788002                                  | 30,380                        | 27,800  | 28,952   |   | INCREASE FOR<br>NEW / REPLACEMENT<br>FACILITIES<br>\$65,937   |
| GENERAL 500R788602                                   | 2,277                         | 2,000   | 9,028  |   |   |
| CONTRIB. TO ISF FOR NEW EQUIP 500R788604             | 0                             | 0   | 0  |   |   |
| COUNTY WIDE OVERHEAD 500R788620                      | 634                           | 875   | 630  |   |   |
| TAX COLLECTION FEE (SB 2557) 500R788625<br>(6010000) | 4,250                         | 3,495   | 3,635  |   |   |
| TRANSFER TO CSA 10 WTF (*)                           | 108,102                       | 339,913   | 50,510   |   |   |
| TRANSFER TO CSA 10 WATER (*)                         | 208,730                       | 0   | 40,000   |   |   |
| TOTAL OPERATING COSTS<br>(5500020)                   | 354,373                       | 374,083   | 132,755  | 0   | (*) The 11-12 requested amount<br>in column 10 represents new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| TOTAL CAPITAL OUTLAY                                 | 0                             | 0   | 0  | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M         | 354,373                       | 374,083   | 132,755  | 0   |   |
| INCREASE IN DESIGNATED RESERVES                      | 0                             | 0   | 65,937   |   |   |
| INCREASE IN GENERAL RESERVE                          | 0                             | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                           | 0                             | 0   | 65,937   | 0   |   |
| TOTAL BUDGET REQUIREMENTS                            | 354,373                       | 374,083   | 198,692  | 0   |   |

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |  |   |  |  |           |       |          |
|--|--|--|---|--|--|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |  | DELINQUENCY   |  | MEANS OF FINANCING VOTER APPROVED DEBT   |           |       |          |
|  | SECURED  | UNSECURED  | SECURED   | UNSECURED                              | SECURED  | UNSECURED | TOTAL | TAX RATE |
| 2501501000<br>CSA 10 - WATER<br>TREATMENT FUND   |  |  |   |  |  |           |       |          |
| SUMMARY OF ADDITIONAL FINANCING SOURCES<br>(ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS) |  |  |   |  |  |           |       |          |
| SUMMARIZATION BY SOURCE<br>(1)   | ACTUAL<br>REVENUES<br>2009-10<br>(2)                 | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                              |           |       |          |
| FUND BALANCE AVAILABLE   |  |  | 48,360  |  | SPECIAL DISTRICT<br>ENTERPRISE   |           |       |          |
| INTEREST   | 3,932  | 2,213  | 2,324   |  | COUNTY SERVICE AREA NO.10<br>CAYUCOS WATER TREATMENT<br>FACILITY<br>OPERATING FUND |           |       |          |
| BILLING TO CSA 10-A  | 256,806  | 281,815  | 281,267   |  |  |           |       |          |
| BILLING TO PASO ROBLES BEACH   | 293,506  | 322,910  | 326,675   |  |  |           |       |          |
| BILLING TO MORRO ROCK MUTUAL WATER   | 216,514  | 239,481  | 248,101   |  |  |           |       |          |
| PRIOR YEAR BILLING ADJUSTMENT  | (34,959)   | 75,415   | 27,932  |  |  |           |       |          |
| TRANS FROM CSA 10 PARENT FUND (*)  | 108,102  | 339,913  | 50,510  |  |  |           |       |          |
| CURRENT FINANCING  | 843,901  | 1,261,747  | 936,809   | 0                                      |  |           |       |          |
| TOTAL FINANCING SOURCES  | 843,901  | 1,261,747  | 985,169   | 0                                      |  |           |       |          |

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |                               |   |  |   |  |       |          |
|---|--|-------------------------------|---|--|---|--|-------|----------|
|   | ASSESSED VALUATION                                   |                               | DELINQUENCY   |  | MEANS OF FINANCING VOTER APPROVED DEBT              |  |       |          |
|   | SECURED  | UNSECURED                     | SECURED   | UNSECURED  | SECURED   | UNSECURED  | TOTAL | TAX RATE |
| 2501501000<br>CSA 10 - WATER<br>TREATMENT FUND<br>CONTINUED |  |                               |   |  |   |  |       |          |
| SUMMARY OF FINANCING REQUIREMENTS                           |  |                               |   |  |   |  |       |          |
| SUMMARY OF FINANCING REQUIREMENTS                           |  | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |       |          |
| (5XXXXXX)   |  |                               |   |  |   | DESIGNATED RESERVES:   |       |          |
| WORK ORDERS   | 584R795135   | 439,909                       | 412,462   | 420,000  |   | INCREASE FOR   |       |          |
| GENERAL OPERATIONS & PLANNING                               | 584R795150   | 16,870                        | 18,261  | 21,932   |   | EQUIPMENT -  |       |          |
| CHEMICALS   | 584R795210   | 94,686                        | 65,303  | 67,727   |   | INTEREST   |       |          |
| POWER   | 584R795211   | 42,964                        | 55,035  | 56,870   |   | \$78,616   |       |          |
| WATER QUALITY ANALYSIS                                      | 584R795310   | 70,865                        | 75,744  | 90,233   |   |  |       |          |
| WATER QUAL. OPERATIONS SUPPORT                              | 584R795350   | 45,571                        | 38,177  | 40,763   |   |  |       |          |
| SANITARY SURVEY   | 584R795365   | 2,932                         | 30,920  | 916  |   |  |       |          |
| ACCOUNTING & ADMINISTRATION                                 | 584R795602   | 8,809                         | 21,173  | 9,821  |   |  |       |          |
| CONTRIB. TO ISF FOR NEW EQUIP.                              | 584R795604   | 0                             | 0   | 0  |   |  |       |          |
| COUNTY WIDE OVERHEAD  | 584R795620   | 11,113                        | 16,541  | 9,259  |   |  |       |          |
| TOTAL OPERATING COSTS                                       |  | 733,719                       | 733,616   | 717,521  | 0   |  |       |          |
| PRINCIPAL   |  | 111,459                       | 118,238   | 121,745  |   |  |       |          |
| INTEREST  |  | 62,063                        | 55,284  | 51,777   |   |  |       |          |
| TOTAL DEBT SERVICE  |  | 173,522                       | 173,522   | 173,522  | 0   |  |       |          |
| (5500020)   |  |                               |   |  |   |  |       |          |
| CLEARWELL TANK REPAIR                                       | (*) 300284   | 40,538                        | 228,054   | 0  |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |       |          |
| CAPACITY STUDY  | (*) 584R790102                                       | 1,102                         | 50,598  | 0  |   |  |       |          |
| REPLACE MAIN CONTROL PANEL                                  | (*) 300314   | 1,462                         | 26,261  | 0  |   |  |       |          |
| EQUIPMENT REPLACEMENT                                       |  | 0                             | 0   | 15,510   |   |  |       |          |
| TOTAL CAPITAL OUTLAY  |  | 43,102                        | 304,913   | 15,510   | 0   |  |       |          |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M                |  | 950,343                       | 1,212,051   | 906,553  | 0   |  |       |          |
| INCREASE IN DESIGNATED RESERVES                             |  | 0                             | 77,472  | 78,616   |   |  |       |          |
| INCREASE IN GENERAL RESERVE                                 |  | 0                             | 0   | 0  |   |  |       |          |
| TOTAL INCREASE IN RESERVES                                  |  | 0                             | 77,472  | 78,616   | 0   |  |       |          |
| TOTAL BUDGET REQUIREMENTS                                   |  | 950,343                       | 1,289,523   | 985,169  | 0   |  |       |          |

| FUND                   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                        | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                        | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2501500000<br>CSA 10-A |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)     | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                           |
|------------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE             |                                   |  | 100,957   |  | SPECIAL DISTRICT<br>ENTERPRISE  |
| PROPERTY TAX ALLOCATION            | 50,002                            | 49,241   | 49,139  |  | COUNTY SERVICE AREA NO.10A<br>PROVIDES WATER SERVICES<br>TO CAYUCOS STRAND AREA |
| HOMEOWNERS PROPERTY TAX RELIEF     | 424                               | 419  | 420   |  |   |
| WATER SALES                        | 399,369                           | 390,199  | 400,929   |  |   |
| NEW SERVICES                       | 325                               | 0  | 3,217   |  |   |
| CONNECTION FEES                    | 7,100                             | 1,000  | 48,600  |  |   |
| APPLICATION FEES                   | 100                               | 200  | 0   |  |   |
| INTEREST                           | 1,406                             | 876  | 902   |  |   |
| OTHER                              | 85                                | 0  | 0   |  |   |
| TRANSFER IN FROM CSA 10 PARENT (*) | 208,730                           | 0  | 40,000  |  |   |
| CURRENT FINANCING                  | 667,541                           | 441,935  | 543,207   | 0                                      |   |
| TOTAL FINANCING SOURCES            | 667,541                           | 441,935  | 644,164   | 0                                      |   |

| FUND                                | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|-------------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                                     | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                                     | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2501500000<br>CSA 10-A<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)                | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|---|-------------------------------|---|--|---|--|
| (5XXXXXX)   |                               |   |  |   |  |
| WORK ORDERS 583R385135                                  | 57,782                        | 84,312  | 115,000  |   |  |
| GENERAL OPERATIONS 583R385150                           | 28,203                        | 27,382  | 27,056   |   |  |
| WATER MANAGEMENT PLAN 583R385151                        | 5,352                         | 21,005  | 26,130   |   |  |
| WATER MASTER PLAN 583R385155                            | 0                             | 0   | 17,646   |   |  |
| UTILITIES 583R385210                                    | 2,343                         | 2,300   | 2,482  |   |  |
| PAYMENT FOR WATER TREATMENT 583R385302                  | 264,957                       | 291,397   | 281,266  |   |  |
| PRIOR YEAR WATER TREATMENT 583R385303                   | (7,333)                       | 21,175  | 4,798  |   |  |
| NACIMIENTO WATER 583R385305                             | 0                             | 10,453  | 10,566   |   |  |
| WATER QUALITY ANALYSIS 583R385310                       | 18,112                        | 16,683  | 19,989   |   |  |
| WQ OPERATIONS SUPPORT 583R385350                        | 16,050                        | 10,586  | 21,015   |   |  |
| CUSTOMER ACCOUNTS 583R385502                            | 9,231                         | 9,060   | 8,738  |   |  |
| ACCOUNTING & ADMINISTRATION 583R385602                  | 14,404                        | 17,721  | 12,895   |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP. 583R385608               | 0                             | 2,000   | 0  |   |  |
| COUNTY WIDE OVERHEAD 583R385620                         | 8,057                         | 11,185  | 7,249  |   |  |
| PROP. TAX COLLECT. FEE (SB 2557) 583R385625             | 1,270                         | 1,321   | 1,321  |   |  |
| <b>TOTAL OPERATING COSTS</b><br>(6010000)               | <b>418,428</b>                | <b>526,580</b>  | <b>556,151</b>   | <b>0</b>  |  |
| <b>NACIMIENTO DEBT PAYMENT</b> 583RDEBT                 | <b>22,853</b>                 | <b>0</b>  | <b>34,500</b>  |   |  |
| <b>TOTAL DEBT SERVICE</b>                               | <b>22,853</b>                 | <b>0</b>  | <b>34,500</b>  | <b>0</b>  |  |
| (5500020)   |                               |   |  |   |  |
| NEW SERVICES 583R380142                                 | 0                             | 0   | 3,217  |   | (*) The 11-12 requested amount<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| CSA 10A WATERLINE IMPROVEMENTS (*) 300383               | 27,494                        | 35,000  | 0  |   |  |
| TANK EXTERIOR REPAINT & REPAIR (*) 300278               | 99,045                        | 0   | 0  |   |  |
| NEW STORAGE TANK (*) 300279                             | 33,847                        | 60,000  | 0  |   |  |
| EQUIPMENT REPLACEMENT                                   | 0                             | 0   | 10,000   |   |  |
| <b>TOTAL CAPITAL OUTLAY</b>                             | <b>160,386</b>                | <b>95,000</b>   | <b>13,217</b>  | <b>0</b>  |  |
| <b>TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O &amp; M</b> | <b>601,667</b>                | <b>621,580</b>  | <b>603,868</b>   | <b>0</b>  |  |
| <b>INCREASE IN DESIGNATED RESERVES</b>                  | <b>0</b>                      | <b>0</b>  | <b>0</b>   |   |  |
| <b>INCREASE IN GENERAL RESERVE</b>                      | <b>17,943</b>                 | <b>0</b>  | <b>40,296</b>  |   |  |
| <b>TOTAL INCREASE IN RESERVES</b>                       | <b>17,943</b>                 | <b>0</b>  | <b>40,296</b>  | <b>0</b>  |  |
| <b>TOTAL BUDGET REQUIREMENTS</b>                        | <b>619,610</b>                | <b>621,580</b>  | <b>644,164</b>   | <b>0</b>  |  |

COUNTY SERVICE AREA 12

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2502000000<br>CSA 12 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . . X<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)               |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 9,668   |  | SPECIAL DISTRICT<br>ENTERPRISE                                      |
| PROPERTY TAX ALLOCATION        | 24,346                            | 24,071   | 24,071  |  | COUNTY SERVICE AREA NO.12<br>ADMINISTERS THE SALE<br>OF LOPEZ WATER |
| HOMEOWNERS PROPERTY TAX RELIEF | 105                               | 143  | 143   |  |   |
| INTEREST                       | 5,025                             | 1,808  | 3,206   |  |   |
| WATER SALES                    | 589,705                           | 603,247  | 594,326   |  |   |
| CURRENT FINANCING              | 619,181                           | 629,269  | 621,746   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 619,181                           | 629,269  | 631,414   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| SOURCE OF SUPPLY 586R805102                  | 566,639                       | 627,768   | 602,715  |   |  |
| PRIOR YEAR SOURCE OF SUPPLY 586R805103       | (20,628)                      | (30,835)  | 0  |   |  |
| GENERAL 586R805602                           | 34,251                        | 14,000  | 19,887   |   |  |
| COUNTY WIDE OVERHEAD 586R805620              | 9,561                         | 9,770   | 8,197  |   |  |
| TAX COLLECTION FEE (SB2557) 586R805625       | 615                           | 36  | 615  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 590,438                       | 620,739   | 631,414  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 590,438                       | 620,739   | 631,414  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 175,961                       | 12,175  | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 175,961                       | 12,175  | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 766,399                       | 632,914   | 631,414  | 0   |  |

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1502500000<br>CSA 16 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                                    |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 307,748   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 28,618                            | 25,071   | 25,061  |  | COUNTY SERVICE AREA NO.16<br>PROVIDES ENERGY COSTS<br>FOR 39 STREET LIGHTS<br>IN SHANDON |
| HOMEOWNERS PROPERTY TAX RELIEF | 243                               | 323  | 333   |  |  |
| INTEREST                       | 2,028                             | 1,260  | 1,298   |  |  |
| CURRENT FINANCING              | 30,889                            | 26,654   | 26,692  | 0                                      |  |
| TOTAL FINANCING SOURCES        | 30,889                            | 26,654   | 334,440   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| LIGHTING 501R848002                          | 5,470                         | 5,800   | 5,997  |   |  |
| GENERAL 501R848602                           | 2,755                         | 2,330   | 2,294  |   |  |
| COUNTYWIDE OVERHEAD 501R848620               | 158                           | 209   | 134  |   |  |
| PROP TAX COLLECTION FEE (SB2557) 501R848625  | 705                           | 976   | 1,015  |   |  |
| (6010000)                                    |                               |   |  |   |  |
| CAPITAL TRANSFER TO WATER FUND PROJECT       | 0                             | 0   | 325,000  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 9,088                         | 9,315   | 334,440  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 9,088                         | 9,315   | 334,440  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 31,161                        | 18,497  | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 31,161                        | 18,497  | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 40,249                        | 27,812  | 334,440  | 0   |  |

| FUND   | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |  |   |  |   |           |       |          |
|--|--|--|---|--|---|-----------|-------|----------|
|  | ASSESSED VALUATION                                   |  | DELINQUENCY   |  | MEANS OF FINANCING VOTER APPROVED DEBT                            |           |       |          |
|  | SECURED  | UNSECURED  | SECURED   | UNSECURED                              | SECURED   | UNSECURED | TOTAL | TAX RATE |
| 2502500000<br>CSA 16<br>WATER  |  |  |   |  |   |           |       |          |
| SUMMARY OF ADDITIONAL FINANCING SOURCES<br>(ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS) |  |  |   |  |   |           |       |          |
| SUMMARIZATION BY SOURCE<br>(1)   | ACTUAL REVENUES<br>2009-10<br>(2)                    | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)             |           |       |          |
| FUND BALANCE AVAILABLE   |  |  | 200,629   |  | SPECIAL DISTRICT<br>ENTERPRISE                                    |           |       |          |
| WATER SALES  | 190,186  | 176,237  | 180,250   |  | COUNTY SERVICE AREA NO.16<br>PROVIDES WATER<br>SERVICE TO SHANDON |           |       |          |
| WATER AVAILABILITY   | 8,507  | 9,660  | 9,660   |  |   |           |       |          |
| INTEREST   | 2,587  | 1,400  | 1,442   |  |   |           |       |          |
| TRANSFER IN FROM CSA 16 PARENT   | 0  | 0  | 325,000   |  |   |           |       |          |
| NEW SERVICES   | 0  | 0  | 8,665   |  |   |           |       |          |
| CURRENT FINANCING  | 201,280  | 187,297  | 525,017   | 0                                      |   |           |       |          |
| TOTAL FINANCING SOURCES  | 201,280  | 187,297  | 725,646   | 0                                      |   |           |       |          |

| FUND                                      | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 250250000<br>CSA 16<br>WATER<br>CONTINUED |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)  |
|--|-------------------------------|---|--|---|---|
| (5XXXXXX)                                    |                               |   |  |   |   |
| WATER MASTER PLAN 587R850163                 | 0                             | 1,051   | 15,635   |   |   |
| STATE WATER 587R855105                       | 48,019                        | 76,676  | 85,275   |   |   |
| WORK ORDERS 587R855135                       | 109,464                       | 99,530  | 114,782  |   |   |
| GENERAL OPERATIONS 587R855150                | 9,396                         | 9,893   | 13,584   |   |   |
| UTILITIES 587R855210                         | 17,507                        | 17,772  | 18,612   |   |   |
| WATER QUALITY ANALYSES 587R855310            | 12,023                        | 9,984   | 12,335   |   |   |
| WQ EFFORTS NON-SCHEDULED 587R855330          | 840                           | 117   | 0  |   |   |
| WQ OPERATIONS SUPPORT 587R855350             | 18,490                        | 5,784   | 17,605   |   |   |
| CUSTOMER ACCOUNTS 587R855502                 | 18,651                        | 20,438  | 20,557   |   |   |
| ACCOUNTING & ADMINISTRATION 587R855602       | 10,708                        | 15,979  | 14,995   |   |   |
| CONTRIBUTION TO ISF-NEW EQUIP 587R855604     | 767                           | 2,373   | 0  |   |   |
| COUNTY WIDE OVERHEAD 587R855620              | 5,062                         | 6,005   | 3,843  |   |   |
| TOTAL OPERATING COSTS<br>(6010000)           | 250,927                       | 265,602   | 317,223  | 0   |   |
| TOTAL DEBT SERVICE<br>(5500020)              | 0                             | 0   | 0  | 0   |   |
| REPLACE WATER MAIN ON CENTER (*) 300368      | 0                             | 22,492  | 0  |   | (*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year. |
| EQUIPMENT REPLACEMENT                        | 0                             | 0   | 20,680   |   |   |
| NEW SERVICES                                 | 0                             | 0   | 8,665  |   |   |
| LOOP WATER MAIN 300309                       | 647                           | 0   | 0  |   |   |
| STATE WATER TURNOUT (*)3003XX                | 0                             | 0   | 379,078  |   |   |
| TOTAL CAPITAL OUTLAY                         | 647                           | 22,492  | 408,423  | 0   |   |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 251,574                       | 288,094   | 725,646  | 0   |   |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |   |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |   |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 0  | 0   |   |
| TOTAL BUDGET REQUIREMENTS                    | 251,574                       | 288,094   | 725,646  | 0   |   |

COUNTY SERVICE AREA 17

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1503000000<br>CSA 17 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                               |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 1,093   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE  |
| INTEREST                       | 689                               | 415  | 427   |  | COUNTY SERVICE AREA NO.17<br>CALIFORNIA VALLEY<br>PROVIDES ELECTRICAL<br>FACILITIES |
| CURRENT FINANCING              | 689                               | 415  | 427   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 689                               | 415  | 1,520   | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8)           | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|---|---|--|---|--|
| (5XXXXXX)                                    |   |   |  |   |  |
| GENERAL<br>COUNTY WIDE OVERHEAD              | 502R878002<br>1,130<br>502R878620<br>16 | 1,526<br>27   | 1,500<br>20  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,146                                   | 1,553   | 1,520  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                                       | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,146                                   | 1,553   | 1,520  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                                       | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 3,652                                   | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 3,652                                   | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 4,798                                   | 1,553   | 1,520  | 0   |  |

COUNTY SERVICE AREA 18

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2503000000<br>CSA 18 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                        |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 94,936  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| INTEREST                       | 972                               | 518  | 534   |  | COUNTY SERVICE AREA NO.18<br>COUNTRY CLUB ESTATES<br>PROVIDES SEWER SERVICES |
| SERVICE CHARGES                | 514,146                           | 532,286  | 544,547   |  |  |
| SEWER AVAILABILITY             | 487                               | 487  | 600   |  |  |
| CURRENT FINANCING              | 515,605                           | 533,291  | 545,681   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 515,605                           | 533,291  | 640,617   | 0                                      |  |

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2503000000<br>CSA 18 |  |           |             |           |  |           |       |          |
| CONTINUED            |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| WORK ORDERS 589R887135                       | 307,010                       | 243,605   | 290,000  |   |  |
| GENERAL OPERATION & PLANNING 589R887150      | 45,610                        | 43,459  | 41,749   |   |  |
| UTILITIES 589R887210                         | 43,130                        | 43,000  | 46,220   |   |  |
| WQ ANALYSES 589R887310                       | 71,665                        | 70,731  | 72,287   |   |  |
| WQ OPERATIONS SUPPORT 589R887350             | 33,676                        | 35,000  | 48,481   |   |  |
| ACCOUNTING & ADMINISTRATION 589R887602       | 11,250                        | 11,311  | 11,779   |   |  |
| CONTRIBUTION TO ISF-NEW EQUIP 589R887604     | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 589R887620              | 9,398                         | 11,952  | 6,803  |   |  |
| TOTAL OPERATING COSTS                        | 521,739                       | 459,058   | 517,319  | 0   |  |
| GENERAL FUND LOAN - PLANT UPGRADE 2007       | 9,399                         | 7,000   | 30,000   |   |  |
| GENERAL FUND LOAN - REVENUE BONDS            | 520                           | 80,500  | 0  |   |  |
| GENERAL FUND LOAN - DISTRICT FORMATION       | 0                             | 0   | 0  |   |  |
| GENERAL FUND LOAN - 1999                     | 196                           | 875   | 30,500   |   |  |
| TOTAL DEBT SERVICE                           | 10,115                        | 88,375  | 60,500   | 0   |  |
| (5500020)                                    |                               |   |  |   |  |
| EQUIPMENT REPLACEMENT                        | 0                             | 19,500  | 20,680   |   |  |
| REPLACE POND LINER (*) 589R880129            | 0                             | 48  | 0  |   |  |
| DIGITIZED MAP (*) 589R880127                 | 0                             | 0   | 20,544   |   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 19,548  | 41,224   | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 531,854                       | 566,981   | 619,043  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 21,574   |   |  |
| TOTAL INCREASE IN RESERVES                   | 0                             | 0   | 21,574   | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 531,854                       | 566,981   | 640,617  | 0   |  |

(\*) The 11-12 requested amount in column 10 represents new funding which will be adjusted in the Final Budget to include variances from the prior year.

COUNTY SERVICE AREA 21

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1503500000<br>CSA 21 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)         |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 18,839  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE                            |
| INTEREST                       | 488                               | 270  | 278   |  | COUNTY SERVICE AREA NO.21<br>PROVIDES FOR ROAD<br>MAINTENANCE |
| SERVICE CHARGES ROAD MAINT.    | 4,986                             | 4,806  | 4,549   |  |   |
| TRANSFER FROM CSA 23 PARENT    | 5,600                             | 11,000   | 6,204   |  |   |
| CURRENT FINANCING              | 11,074                            | 16,076   | 11,031  | 0                                      |   |
| TOTAL FINANCING SOURCES        | 11,074                            | 16,076   | 29,870  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| CAMBRIA PINES #5 ROAD MAINT. 504R919007      | 2,662                         | 15,000  | 20,000   |   |  |
| SANTA MARGARITA GATE MAINT. 504R919130       | 5,600                         | 11,000  | 6,204  |   |  |
| GENERAL EXPENSE 504R919602                   | 5,600                         | 3,328   | 3,272  |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP 504R919604     | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 504R919620              | 241                           | 408   | 394  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 14,103                        | 29,736  | 29,870   | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 14,103                        | 29,736  | 29,870   | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 10,055                        | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 10,055                        | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 24,158                        | 29,736  | 29,870   | 0   |  |

COUNTY SERVICE AREA 21  
 COOPERATIVE ROAD CONSTRUCTION FUND  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1504500000<br>CSA 21<br>COOPERATIVE ROAD<br>CONSTRUCTN FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1)             | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . . X<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                                 |
|--|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE                     |                                   |  | 12,974  |  | SPECIAL DISTRICT<br>NON-ENTERPRISE  |
| GENERAL FUND DEBT PROCEEDS (*)<br>INTEREST | 73,130<br>391                     | 116,200<br>125   | 0<br>129  |  | COUNTY SERVICE AREA NO.21<br>PROVIDES FOR COOPERATIVE<br>ROAD IMPROVEMENT<br>PROJECTS |
| CURRENT FINANCING                          | 73,521                            | 116,325  | 129   | 0                                      |   |
| TOTAL FINANCING SOURCES                    | 73,521                            | 116,325  | 13,103  | 0                                      |   |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)          | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|---|-------------------------------|---|--|---|--|
| (5XXXXXX)   |                               |   |  |   |  |
| (6010000)<br>TRANSFER TO CSA 21 DEBT SERVICE FUND | 0                             | 0   | 0  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)                | 0                             | 0   | 0  | 0   |  |
| COOPERATIVE ROAD CONSTRUCTION (*)                 | 58,175                        | 120,660   | 13,103   |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| TOTAL CAPITAL OUTLAY                              | 58,175                        | 120,660   | 13,103   | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M      | 58,175                        | 120,660   | 13,103   | 0   |  |
| INCREASE IN DESIGNATED RESERVES                   | 1,705                         | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                       | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                        | 1,705                         | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                         | 59,880                        | 120,660   | 13,103   | 0   |  |

COUNTY SERVICE AREA 21  
 COOPERATIVE ROAD IMPROVEMENT DEBT SERVICE  
 DISTRICT BUDGET DETAIL

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

BUDGET FOR FISCAL YEAR 2011-12

| FUND  | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|---|--|-----------|-------------|-----------|--|-----------|-------|----------|
|   | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|   | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1504501000<br>CSA 21<br>COOPERATIVE ROAD<br>DEBT SERVICE FUND |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . . X<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 4,427   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE   |
| SPECIAL TAX                    | 185,617                           | 125,325  | 104,516   |  | COUNTY SERVICE AREA NO.21<br>PROVIDES FOR THE<br>COLLECTION OF SERVICE<br>CHARGES AND DEBT SERVICE<br>FOR COOPERATIVE ROAD<br>IMPROVEMENTS IN VARIOUS<br>AREAS |
| INTEREST                       | 736                               | 280  | 286   |  |  |
| GENERAL FUND DEBT PROCEEDS     | 0                                 | 0  | 1,000,000   |  |  |
| CURRENT FINANCING              | 186,353                           | 125,605  | 1,104,802   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 186,353                           | 125,605  | 1,109,229   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)<br>GENERAL AND ADMINISTRATIVE      | 4,630                         | 3,573   | 3,135  |   |  |
| TOTAL OPERATING COSTS<br>(6011005)           | 4,630                         | 3,573   | 3,135  | 0   |  |
| PRINCIPAL REPAYMENT                          | 180,030                       | 116,000   | 1,099,000  |   |  |
| INTEREST                                     | 3,910                         | 2,500   | 2,000  |   |  |
| TOTAL DEBT SERVICE                           | 183,940                       | 118,500   | 1,101,000  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 188,570                       | 122,073   | 1,104,135  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 17,358                        | 3,619   | 5,094  |   |  |
| TOTAL INCREASE IN RESERVES                   | 17,358                        | 3,619   | 5,094  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 205,928                       | 125,692   | 1,109,229  | 0   |  |

COUNTY SERVICE AREA 22

DISTRICT BUDGET DETAIL

BUDGET FOR FISCAL YEAR 2011-12

GOVERNING BOARD:  
 BOARD OF SUPERVISORS...X  
 OTHER APPOINTED.....  
 OTHER ELECTED.....

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 1504000000<br>CSA 22 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)      |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 914   |  | SPECIAL DISTRICT<br>NON-ENTERPRISE                         |
| INTEREST                       | 556                               | 330  | 340   |  | COUNTY SERVICE AREA NO.22<br>AIRPORT AREA SPECIFIC<br>PLAN |
| CURRENT FINANCING              | 556                               | 330  | 340   | 0                                      |  |
| TOTAL FINANCING SOURCES        | 556                               | 330  | 1,254   | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12) |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   |  |
| GENERAL                                      | 507R928602<br>1,160           | 1,000   | 1,237  |   |  |
| COUNTY WIDE OVERHEAD                         | 507R928620<br>20              | 30  | 17   |   |  |
| TOTAL OPERATING COSTS<br>(5500020)           | 1,180                         | 1,030   | 1,254  | 0   |  |
| TOTAL CAPITAL OUTLAY                         | 0                             | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,180                         | 1,030   | 1,254  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 0                             | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                  | 2,687                         | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 2,687                         | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 3,867                         | 1,030   | 1,254  | 0   |  |

| FUND                 | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|----------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                      | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                      | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2503500000<br>CSA 23 |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)  |
|--------------------------------|-----------------------------------|--|---|--|--|
| FUND BALANCE AVAILABLE         |                                   |  | 15,692  |  | SPECIAL DISTRICT<br>ENTERPRISE   |
| PROPERTY TAX ALLOCATION        | 19,903                            | 19,329   | 19,320  |  | COUNTY SERVICE AREA NO. 23<br>PROVIDES ENERGY FOR 62<br>STREET LIGHTS IN<br>SANTA MARGARITA ALONG WITH<br>DRAINAGE SERVICE |
| HOMEOWNERS PROPERTY TAX RELIEF | 944                               | 163  | 163   |  |  |
| INTEREST                       | 166                               | 224  | 228   |  |  |
| CURRENT FINANCING              | 21,013                            | 19,716   | 19,711  | 0                                      |  |
| TOTAL FINANCING SOURCES        | 21,013                            | 19,716   | 35,403  | 0                                      |  |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)                 | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . .<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)  |                               |   |  |   |  |
| GENERAL 590R538002                                       | 11,584                        | 10,500  | 10,876   |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| DRAINAGE ISSUES 590R538130                               | 9,286                         | 9,291   | 17,414   |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP 590R538606                 | 0                             | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 590R538620                          | 439                           | 504   | 327  |   |  |
| PROP TAX COLLECTION FEE SB(2557)<br>(6010000) 590R538625 | 503                           | 582   | 582  |   |  |
| TRANSFER TO CSA 21 - (1503500000)                        | 5,600                         | 11,000  | 6,204  |   |  |
| TOTAL OPERATING COSTS<br>(5500020)                       | 27,412                        | 31,877  | 35,403   | 0   |  |
| LID STANDARDS IN SLO COUNTY (*) 300343                   | 3,798                         | 0   | 0  |   |  |
| TOTAL CAPITAL OUTLAY                                     | 3,798                         | 0   | 0  | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M             | 31,210                        | 31,877  | 35,403   | 0   |  |
| INCREASE IN DESIGNATED RESERVES                          | 16,415                        | 0   | 0  |   |  |
| INCREASE IN GENERAL RESERVE                              | 0                             | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                               | 16,415                        | 0   | 0  | 0   |  |
| TOTAL BUDGET REQUIREMENTS                                | 47,625                        | 31,877  | 35,403   | 0   |  |

| FUND                         | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                              | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                              | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2503501000<br>CSA 23 - WATER |  |           |             |           |  |           |       |          |

SUMMARY OF ADDITIONAL FINANCING SOURCES  
 (ESTIMATED REVENUE, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS)

| SUMMARIZATION BY SOURCE<br>(1) | ACTUAL REVENUES<br>2009-10<br>(2) | ACTUAL . . .<br>ESTIMATED . . . X<br>REVENUE<br>2010-11<br>(3) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . .<br>2011-12<br>(4) | ESTIMATE<br>APPROVED<br>2011-12<br>(5) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(6)                                       |
|--------------------------------|-----------------------------------|--|---|--|---|
| FUND BALANCE AVAILABLE         |                                   |  | 51,189  |  | SPECIAL DISTRICT<br>ENTERPRISE  |
| WATER SALES                    | 287,771                           | 310,550  | 319,831   |  | COUNTY SERVICE AREA<br>NO. 23 - WATER<br>OPERATES COUNTY WATER<br>SYSTEM IN SANTA MARGARITA |
| WATER AVAILABILITY             | 915                               | 960  | 960   |  |   |
| NEW SERVICES                   | 0                                 | 2,342  | 5,234   |  |   |
| CONNECTION FEES                | 0                                 | 0  | 0   |  |   |
| INTEREST                       | 495                               | 120  | 124   |  |   |
| USDA LOAN (*)                  | 501,497                           | 506,798  | 0   |  |   |
| USDA GRANT (*)                 | 243,202                           | 691,365  | 0   |  |   |
| CURRENT FINANCING              | 1,033,880                         | 1,512,135  | 326,149   | 0                                      |   |
| TOTAL FINANCING SOURCES        | 1,033,880                         | 1,512,135  | 377,338   | 0                                      |   |

| FUND                         | ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY |           |             |           |  |           |       |          |
|------------------------------|--|-----------|-------------|-----------|--|-----------|-------|----------|
|                              | ASSESSED VALUATION                                   |           | DELINQUENCY |           | MEANS OF FINANCING VOTER APPROVED DEBT |           |       |          |
|                              | SECURED  | UNSECURED | SECURED     | UNSECURED | SECURED                                | UNSECURED | TOTAL | TAX RATE |
| 2503501000<br>CSA 23 - WATER |  |           |             |           |  |           |       |          |
| CONTINUED                    |  |           |             |           |  |           |       |          |

SUMMARY OF FINANCING REQUIREMENTS

| SUMMARY OF FINANCING REQUIREMENTS<br>(7)     | ACTUAL COST<br>2009-10<br>(8) | ACTUAL . . . X<br>ESTIMATED . . . X<br>COST<br>2010-11<br>(9) | ESTIMATES<br>REQUEST . . . X<br>RECOM'D . . . X<br>2011-12<br>(10) | APPROVED/<br>ADOPTED<br>BY BOARD<br>2011-12<br>(11) | FUND IDENTIFICATION<br>OTHER THAN GENERAL FUND<br>(12)   |
|--|-------------------------------|---|--|---|--|
| (5XXXXXX)                                    |                               |   |  |   | DESIGNATED RESERVES:   |
| USDA LOAN APPLICATION 591R360301             | 102                           | 0   | 0  |   | INCREASE FOR   |
| WORK ORDERS 591R365135                       | 110,585                       | 92,220  | 110,000  |   | USDA DEBT RESERVE  |
| GENERAL OPERATIONS 591R365150                | 10,735                        | 3,288   | 15,195   |   |  |
| UTILITIES 591R365210                         | 19,444                        | 17,771  | 19,129   |   | \$12,504   |
| WATER QUALITY ANALYSIS 591R365310            | 19,884                        | 24,063  | 27,646   |   |  |
| WQ OPERATIONS SUPPORT 591R365350             | 18,276                        | 23,441  | 17,399   |   | USDA EQUIPMENT RESERVE   |
| WATERSHED SURVEY 591R365365                  | 811                           | 27,987  | 2,792  |   |  |
| CUSTOMER ACCOUNTS 591R365502                 | 11,022                        | 16,605  | 9,635  |   | \$5,000  |
| GENERAL ACCOUNTING & ADMIN. 591R365602       | 17,782                        | 18,098  | 11,634   |   |  |
| CONTRIB. TO ISF FOR NEW EQUIP 591R365604     | 676                           | 0   | 0  |   |  |
| COUNTY WIDE OVERHEAD 591R365620              | 4,045                         | 5,149   | 3,049  |   |  |
| TOTAL OPERATING COSTS<br>(6010000)           | 213,362                       | 228,622   | 216,479  | 0   |  |
| STATE SAFE DRINKING WATER LOAN               | 35,598                        | 35,597  | 35,598   |   |  |
| GENRAL FUND LOAN                             | 75,487                        | 0   | 0  |   |  |
| USDA LOAN                                    | 32,535                        | 70,624  | 87,523   |   |  |
| TOTAL DEBT SERVICE                           | 143,620                       | 106,221   | 123,121  | 0   |  |
| (5500020)                                    |                               |   |  |   |  |
| NEW SERVICES 591R360142                      | 0                             | 2,342   | 5,234  |   | (*) The 11-12 requested amounts<br>in columns 4 and 10 represent new<br>funding which will be adjusted<br>in the Final Budget to include<br>variances from the prior year. |
| WATER LINE UPGRADES (*) 300376               | 637,308                       | 5,917   | 0  |   |  |
| STORAGE TANK AND ACCESS ROAD (*) 300377      | 132,079                       | 1,192,423   | 0  |   |  |
| EQUIPMENT REPLACEMENT 591R360XXX             | 0                             | 0   | 15,000   |   |  |
| TOTAL CAPITAL OUTLAY                         | 769,387                       | 1,200,682   | 20,234   | 0   |  |
| TOTAL CAPITAL OUTLAY, DEBT SERVICE AND O & M | 1,126,369                     | 1,535,525   | 359,834  | 0   |  |
| INCREASE IN DESIGNATED RESERVES              | 5,000                         | 18,752  | 17,504   |   |  |
| INCREASE IN GENERAL RESERVE                  | 15,613                        | 0   | 0  |   |  |
| TOTAL INCREASE IN RESERVES                   | 20,613                        | 18,752  | 17,504   | 0   |  |
| TOTAL BUDGET REQUIREMENTS                    | 1,146,982                     | 1,554,277   | 377,338  | 0   |  |