



**Date:** February 28, 2014

**TO:** LOCSD Board of Directors

**FROM:** Kathy A. Kivley, General Manager

**SUBJECT:** Agenda Item 12C– Board Meeting Date: March 6, 2014

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

**Directors**  
Marshall E. Ochylski  
Leonard A. Moothart  
Jon-Erik G. Storm

**General Manager**  
Kathy Kivley

**Interim  
District Accountant,**  
Dale Flynn

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

### DESCRIPTION

Mid-Year budget review for Fiscal Year 2013-2014 including detailed sheets for three Departments, amended revenues, expenditures and proposed budget revisions with a Cash and Investment Report, proposed Revenue Allocation Methodology Plan and Bankruptcy Distribution Summary.

### SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board adopt the budget revisions for FY 2013-2014 as proposed in the mid-year reports, Exhibits 3, 4 and 5 and reaffirm the application of the Revenue Allocation Plan previously adopted on December 1, 2011 as proposed in Exhibit 2.***

### DISCUSSION

The information before you provides a comprehensive overview of the District's fiscal condition at the mid-point of the current fiscal year. The preparation and submittal of formal financial review at the mid-point of the fiscal year provides an opportunity to take a broader look at the District's financial picture and identify recommended adjustments to make the District's FY 2013-2014 budget reflect current assumptions and possible trends.

Staff prepared mid-year adjustments for review of the major funds: Administration Fund 100, Fire Fund 301 and Water Fund 500. There are no budget adjustments for any of the other funds with the exception of Solid Waste. With the remaining Solid Waste funding from the franchise fees there are two reductions. The Solid Waste fund was included in the revenue allocation plan submitted with this review. \$27,971 was withdrawn in January 2014 to fund a portion of the Class 8 creditor payments in the conclusion of the bankruptcy. The District Board and County Board of Supervisors took the necessary action to transfer the Solid Waste franchise to the County in December 2013.

Traditional financial accounting practices consider administrative expenses as direct and shared expenses. The Administration Department is responsible for the finance, information technology, personnel, payroll services and oversight of District-wide operations. The Administration budget expenses items that are attributed to the Department, however, this Department receives no direct funding nor general revenue. This lack of revenues generates a cash deficit. Staff is including a revenue allocation plan that proposes to eliminate this cash deficit when compared to the budget appropriation. The methodology applied to prepare this allocation plan was approved previously by the Board of Directors on December 1, 2011. This methodology must meet certain criteria which includes adoption by the governing board. As stated in the brief introduction in Exhibit 2, this methodology as adopted by the Board meets OMB Circular A-87.

Changes at mid-year to the Administration Department Budget include

- Budgeting the General Manager from part-time to full time
- Moving an Accounting Assistant I previously expensed to Administration to the Water Department where she performs 100% of the job responsibilities. These changes reduced the salaries line item by \$7,496.
- Increases include office supplies, membership dues and administrative operations.
- Budgeting a more realistic costs for employee benefits which provided a \$15,694 decrease at mid-year.

Unrestricted Fund Balance Summary for the Administration Department:

Projected Expenses FY 2013-2014 \$540,715

Projected Revenues (Transfers from Fire, Water and Drainage) \$644,340 to cover estimated expenses based on proposed budget revision and removal of prior year unrestricted negative fund balance (\$103,625). With this transfer, staff projects a zero balance at fiscal year-end.

Changes at mid-year to the Fire Department budget include:

- Increase in the Property Tax Revenue due to revenues coming in higher than anticipated.
- Payroll Firefighter Reserve Salaries and Wages section was reduced by \$6,966.
- Budgeting a more realistic costs for employee benefits which provides a \$1,098 decrease at Mid-Year.
- Increases in expenditures were in the areas of Hiring Costs \$1,400, Other Operating Expenses \$2,695, and Administrative Operations \$2,475.
- Reduction include Computer Systems Expenses \$1,500, Maintenance & Equipment \$2,510 and Maintenance of Vehicles \$1,821.

It should be noted that the Fire Department received a \$1,000 grant from Pacific Gas and Electric. This grant was used to fund a community CPR/AED Course for 25 students.

Unrestricted Fund Balance Summary for the Fire Department:

Projected Expenses 2013-2014 \$2,254,455

Projected Revenues \$2,254,455 and prior year unrestricted fund balance \$1,077,808. This projects a positive unrestricted fund balance of \$1,184,625 at the end of the FY 2013-2014.

Changes to the Water Department at Mid-Year include:

- Reductions: Cell Phones \$300, Information Technology Labor Support \$4,450, Operating Expenses \$3,250 and Professional & Consulting \$5,000.
- Increases Information Technology Purchased Services \$1,000, Temporary Help \$2,400, Maintenance of Wells \$25,784, grounds Maintenance \$800 and Maintenance Structures \$6,000.
- Budgeting a more realistic costs for employee benefits which provides a \$18,417 increase at mid-year.
- Capital Expenditures for a Desander was not expensed as of mid-year.
- An increase in Capital Expenditures for Building, Structures, and Improvements was recorded in this report.

Projected Expenses 2013-2014 \$1,847,906

Projected Revenues \$2060200, and prior year unrestricted fund balance \$2,071,673. This projects a positive unrestricted fund balance of \$2,283,967 at the end of the FY 2013-2014.

**FINANCIAL IMPACT**

The recommended action will have no negative financial impact on the District.

Attachment: Exhibit 1 – Cash and Investment Report as of December 31, 2013  
Exhibit 2 - Proposed Revenue Allocation Plan  
Exhibit 3 – Budget Analysis Report Administration Fund 100  
Exhibit 4 – Budget Analysis Report Fire Fund 301  
Exhibit 5 – Budget Analysis Report Water Fund 500  
Exhibit 6 – Bankruptcy Distribution Summary

# EXHIBIT 1



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
*CASH AND INVESTMENT REPORT AS OF DECEMBER 31, 2013*

<b>Robabank, N.A.</b>	
<b>General Checking</b>	
Administration	(\$264,631)
Baybridge	\$1,574
Fire	\$118,530
Vista De Oro	\$363
Water	\$476,111
Wastewater Project	\$125,605
Solid Waste	\$101,296
Drainage	\$22,118
Parks and Recreation	\$209
	<b>\$581,174</b>
<b>Robabank, N.A.</b>	
<b>Payroll Checking(IMPREST)</b>	<b>\$5,000</b>
<b>(Balance should be zero after each pay period)</b>	
<b>This is backup funding</b>	
<b>Robabank Public Investment Money Market</b>	
<b>Investments with Robabank</b>	
<b>Reserves and Trust Funds</b>	
Pepaid Assessments	\$114,727
Funds Restricted for Long-Term Debt	\$281,963
Low Income Savings	\$1,170
Wastewater SRF Funds	\$1,405,215
Water Quality Trust	\$91,642

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
*CASH AND INVESTMENT REPORT AS OF DECEMBER 31, 2013*

Cash Reserve Accounts	*	\$1,671,758
<b>TOTAL PIMMA INVESTMENTS</b>		<b>\$3,566,476</b>
*Reserves for the following funds:		
Fire		\$635,002
Water		\$751,929
Solid Waste		\$92,300
Drainage		\$192,527
	*	<b>\$1,671,758</b>
<b>RABOBANK PUBLIC INTEREST CHECKING</b> <b>(Required checking account for the banruptcy)</b>		
Wastewater		<u>\$3,572,031</u>
<b>TOTAL RABOBANK PUBLIC INTEREST CHECKING</b>		<b>\$3,572,031</b>
<b>RABOBANK DEPARTMENT CREDIT CARDS</b> <b>(VARIOUS DEPARTMENTS)</b>		<b>\$13,000</b>
<b>RABOBANK PETTY CASH</b> <b>(VARIOUS DEPARTMENTS)</b>		<b>\$900</b>
Heritage Oaks Bank		

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
*CASH AND INVESTMENT REPORT AS OF DECEMBER 31, 2013*

Fire Department Reserves	<b>\$51,510</b>
<b>LOCAL AGENCY INVESTMENT FUND</b>	
<b>(CASH RESERVE ACCOUNTS)</b>	
Fire	\$339,820
Water	\$220,273
Solid Waste	\$93,595
Drainage	\$19,969
Parks and Recreation	\$304,023
<b>TOTAL LOCAL AGENCY INVESTMENT FUND</b>	<b>\$977,680</b>
<b>U.S. BANK WW BOND REDEMPTION FUND</b>	
Wastewater	\$846,914
<b>U.S. BANK WW BOND RESERVE FUND</b>	
Wastewater	\$726,664
<b>TOTAL U.S. BANK</b>	<b>\$1,573,578</b>
<b>TOTAL CASH AND INVESTMENTS LOS OSOS</b>	<b>\$10,341,349</b>
<b>COMMUNITY SERVICES DISTRICT</b>	

## EXHIBIT 2

## LOS OSOS COMMUNITY SERVICES DISTRICT

### PROPOSED ALLOCATION PLAN FOR THE MID-YEAR BUDGET REVIEW FOR FY 2013-2014

The purpose of this allocation plan is to summarize, in writing, the methods and procedures that this district will use to allocate costs of the Administrative Fund (General Fund). Administration in this District does not receive revenues to off-set their expenditures. Direct costs that can be identified specifically with a particular contract, program or other fund will be charged directly as they are a direct cost related to the program operations or services. The Administration Department will only be charged with general administration and general costs and responsible for oversight of the operations of the funds and staffing within those funds. This will assure that other departments will not be charged for excessive Administrative costs.

The proposed allocation plan will also include the current deficit of \$103,625 as of 07-01-2013 that is stated in the current audit for FY 2012-2013.

This Cost Allocation Plan should be approved for the following reasons:

- The Financial Advisory Committee and the Board of Director's approved this formula to eliminate cash deficits on December 1, 2011 (Plan). This December 2011 Plan methodology was used in the allocation of Administrative Cost for the FY 2013-2014 mid-year Budget.
- The December 2011 Plan as recommended for continued implementation, eliminates additional audit findings.
- With the adoption of the Plan as outlined the Los Osos Community Services District is now in compliance with the U.S. Office of Management and Budget (OMB) Circular 87.
- The Plan will fairly distribute amounts to the Departments for Administrative Costs.

Please see Schedule A for the distributions.



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
**ALLOCATION PLAN MID-YEAR FY2013-2014**

EXHIBIT A

FUND	UNRESTRICTED AS OF	CASH BALANCE 12/31/2013	PERCENT OF ALLOCATION	ALLOCATED AMOUNT				
	DEPARTMENT	UNRESTRICTED						
		CASH						
100	ADMINISTRATION	(\$264,631)						
301	FIRE	\$132,030	5.48%	\$14,502				
500	WATER	\$1,756,970	72.89%	\$192,890				
650	SOLID WASTE	\$287,065	11.91%	\$31,518	Solid Waste Transferred to the County 12/31/2013			
					This will be last allocation for this fund)			
800	DRAINAGE	\$234,351	9.72%	\$25,721				
	TOTAL UNRESTRICTED (LESS ADMINISTRATION)	\$2,410,416	100.00%	\$264,631				
			100.00%					
	PERCENTAGE WILL CHANGE FOR THE NEXT							
	SIX MONTHS DUE TO SOLID WASTE TRANSFERRED TO THE COUNTY							
	01/01/2014-06/30/2014							
					Mid-Year Revision			
	FIRE	6.02%		\$107,495	10366625	Deficit from previous years		
	WATER	80.02%		\$474,845	540715	Current 2013-2014 Administration Budget		
	DRAINAGE	13.96%		\$62,000				
	TOTAL	100.00%		\$644,340				

# EXHIBIT 3

**SUMMARY**  
Administration  
Fund 100

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Revenues						
Gross Revenues						
	Total Property Taxes	0	0	0	0	0.00%
	Total Interest Income	0	0		0	0.00%
	Total Other Revenues	0	0		0	0.00%
	Total Gross Revenues	0	0	0	0	0.00%
	Total Revenues	0	0	0	0	0.00%

Expenditures

Operating Expenditures						
	Total Benefits - All Personnel	\$31,625	\$72,079	\$56,115	(\$15,964)	-22.15%
	Total Communications	\$2,163	\$4,300	\$4,300	(\$2,163)	-50.31%
	Total Computer Support	\$24,010	\$30,260	\$29,500	(\$760)	-2.51%
	Total Employer Hiring/Per Proc Cost	\$1,691	\$1,500	\$1,720	\$220	14.67%
	Total Fees	\$21,377	\$19,580	\$22,780	\$3,200	16.34%
	Total Maintenance - Equipment	\$175	\$50	\$200	\$150	300.00%
	Total Maintenance - Structures	\$0	\$0		\$0	0.00%
	Total Maintenance - Vehicles	\$917	\$1,000	\$1,000	\$0	0.00%
	Total Office Supplies	\$10,261	\$20,600	\$21,100	\$500	2.43%
	Total Operation Expenses	\$5,381	\$6,000	\$6,200	\$200	3.33%
	Total Administrative Operation	\$90,712	\$150,600	\$153,700	\$3,100	2.06%
	Total Payroll F/T 40 Hour Personnel	\$107,180	\$233,896	\$226,400	(\$7,496)	-3.20%
	Total Travel	\$7,645	\$8,400	\$14,350	\$6,950	82.74%
	Total Utilities	\$76	\$3,250	\$3,250	\$0	0.00%
	Total Weed Abatement	\$94	\$0	\$100	\$100	100.00%
	Total Operating Expenditures	\$303,305	\$551,515	\$540,715	(\$11,963)	-2.17%
Non Operating Expenses						
	Total Transfers	\$0	\$0	(\$644,340)	\$0	
	Total Non Operating Expenses	\$0	\$0	(\$644,340)	\$0	
	Total Expenditures	\$303,305	\$551,515	\$540,715	(\$11,963)	-2.17%

Projected Expenditures 2013-2014 (\$540,715)  
 Projected Revenues 2013-2014 \$644,340  
 (Transfers In from Other Departments)

Prior Year Unrestricted Fund Balance (\$103,625)  
 as of 06/30/2014

Projected Fund Balance at Fiscal Year End (Unrestricted) \$0

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Revenues						
Gross Revenues						
4035	Property Taxes	0	0	0	0	0.00%
	Total Property Taxes	0	0	0	0	0.00%
Interest Income						
4500	Investment Income on Oper Funds	0	0		0	0.00%
	Total Interest Income	0	0		0	0.00%
Other Revenues						
4930	Other Revenue	0	0		0	0.00%
	Total Other Revenues	0	0		0	0.00%
	Total Gross Revenues	0	0	0	0	0.00%
	Total Revenues	0	0	0	0	0.00%

Expenditures

Operating Expenditures						
Benefits - All Personnel						
5020	FICA Employer Contribution	\$2,701	\$4,817	\$5,700	\$883	18.33%
5030	Life & Disability Insurance	\$1,253	\$3,186	\$2,000	(\$1,186)	-37.23%
5050	Medicare Employer Contributions	\$1,981	\$3,648	\$3,875	\$227	6.22%
5060	Medical Plan Employer Contribution	\$11,081	\$20,939	\$16,100	(\$4,839)	-23.11%
5070	Retirement Employer Contrib-Regular	\$8,119	\$20,727	\$12,800	(\$7,927)	-38.24%
5071	Retirement Employer Contrib-Add Pick up	\$2,284	\$9,864	\$4,800	(\$5,064)	-51.34%
5075	Medical Required Contrib - Retirees	\$1,380	\$1,404	\$2,760	\$1,356	96.58%
5100	Unemp Ins Costs	\$1,768	\$2,817	\$3,500	\$683	24.25%
5102	CA Training Tax - ER		\$280	\$280	\$0	0.00%
5120	Workers Comp Insurance ER Costs	\$1,058	\$4,397	\$4,300	(\$97)	-2.21%
	Total Benefits - All Personnel	\$31,625	\$72,079	\$56,115	(\$15,964)	-22.15%
Communications						
6000	Cell Phones	\$0	\$0		\$0	
6025	Telephone	\$2,163	\$4,300	\$4,300	(\$2,163)	-50.31%
	Total Communications	\$2,163	\$4,300	\$4,300	(\$2,163)	-50.31%
Computer Support						
6100	Labor & Support-IT Services	\$9,369	\$22,000	\$11,000	(\$11,000)	-50.00%
6110	IT Purchased Services	\$10,879	\$1,760	\$12,000	\$10,240	581.82%
6120	Computer H/W & S/W & Licenses	\$3,762	\$6,000	\$6,000	\$0	0.00%
6121	IT-Supplies & Miscellaneous		\$500	\$500	\$0	0.00%
	Total Computer Support	\$24,010	\$30,260	\$29,500	(\$760)	-2.51%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Employer Hiring/Per Proc Cost						
6200	Employee Hiring-Advertising & Other Costs	\$1,471	\$1,500	\$1,500	\$0	0.00%
6210	Background Investigation	\$0	\$0		\$0	
6230	Medical Exam	\$220	\$0	\$220	\$220	100.00%
	Total Employer Hiring/Per Proc Cost	\$1,691	\$1,500	\$1,720	\$220	14.67%
Fees						
6340	Misc Fees	\$3,121	\$0	\$3,200	\$3,200	100.00%
6341	LAFCO Fees	\$18,256	\$19,580	\$19,580	\$0	0.00%
	Total Fees	\$21,377	\$19,580	\$22,780	\$3,200	16.34%
Maintenance - Equipment						
6405	Maintenance- Extinguishers	\$80	\$0	\$100	\$100	100.00%
6750	Maint-Minor Tools/Equipment,Routine Repairs	\$95	\$50	\$100	\$50	100.00%
	Total Maintenance - Equipment	\$175	\$50	\$200	\$150	300.00%
6900	Maint-Building, Structures & Infrastructures	\$0	\$0		\$0	0.00%
	Total Maintenance - Structures	\$0	\$0		\$0	0.00%
Maintenance - Vehicles						
7025	Significant Value Purchase-General Use	\$917	\$1,000	\$1,000	\$0	0.00%
7055	Routine Maint & Supplies(Use 6750 if not asset)	\$0	\$0		\$0	0.00%
	Total Maintenance - Vehicles	\$917	\$1,000	\$1,000	\$0	0.00%
Office Supplies						
7100	Copier Contract-Maint & Usage	\$4,687	\$12,000	\$12,000	\$0	0.00%
7140	General Supplies & Minor Equipment	\$3,039	\$5,000	\$5,000	\$0	0.00%
7160	Postage, Shipping & Mail Supplies	\$2,534	\$3,500	\$4,000	\$500	14.29%
7165	Director's Office Supplies Expense	\$0	\$100	\$100	\$0	0.00%
7170	Special Purpose Forms and Printing	\$0	\$0	\$0	\$0	0.00%
	Total Office Supplies	\$10,261	\$20,600	\$21,100	\$500	2.43%
Operations						
7202	Building Alarms & Security	\$0	\$0	\$0	\$0	0.00%
7204	Cleaning Supplies, Laundry, Towel Service	\$0	\$450	\$450	\$0	0.00%
7226	Membership & Dues	\$5,014	\$450	\$5,200	\$4,750	1055.56%
7230	Misc Small Parts & Supplies for Asset Maint		\$100	\$100	\$0	0.00%
7255	Security	\$367	\$5,000	\$450	(\$4,550)	-91.00%
	Total Operation Expenses	\$5,381	\$6,000	\$6,200	\$200	3.33%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Administrative Operation						
7305	Auditing Services	\$13,000	\$17,900	\$13,900	(\$4,000)	-22.35%
7310	Bank Service Charges	\$43	\$0	\$100	\$100	100.00%
7321	Janitorial Cleaning & Supplies	\$893	\$2,200	\$2,200	\$0	0.00%
7322	Director's Compensation	\$7,800	\$17,000	\$15,000	(\$2,000)	-11.76%
7323	Books, Publications & Subscriptions	\$0	\$0	\$0	\$0	0.00%
7324	Educ, Training, Seminar & Conf Fees- EE	\$69	\$1,500	\$1,000	(\$500)	-33.33%
7325	Insurance	\$21,355	\$25,000	\$25,000	\$0	0.00%
7326	Legal Services	\$28,875	\$85,000	\$65,000	(\$20,000)	-23.53%
7328	Working Meals(USE 8541,8539,8510)	\$0	\$0	\$0	\$0	0.00%
7330	Miscellaneous Operating Expenses	\$0	\$0	\$0	\$0	0.00%
7334	Educ, Training, Seminar & Conf Fees- Dir	\$0	\$1,500	\$1,000	(\$500)	-33.33%
7340	Legal Notifications & Mandated Advertising	\$128	\$500	\$500	\$0	0.00%
7342	Public Meeting Recordings	\$7,325	\$0	\$9,000	\$9,000	100.00%
7343	Election Expense	\$0	\$0	\$0	\$0	0.00%
7350	Rent - Meetings	\$2,785	\$0	\$5,000	\$5,000	100.00%
7352	Rent - Offices and Other Structures	\$8,440	\$0	\$16,000	\$16,000	100.00%
	Total Administrative Operation	\$90,712	\$150,600	\$153,700	\$3,100	2.06%
Payroll F/T 40 Hour Personnel						
Administrative Salaries & Wages						
8018	Holiday Pay	\$3,838	\$0	\$0	\$0	0.00%
8045	Overtime Pay	\$8,108	\$5,000	\$9,600	\$4,600	92.00%
8050	Administrative Leave Pay	\$865	\$0	\$0	\$0	0.00%
8051	Floating Holiday Pay	\$400	\$0	\$0	\$0	0.00%
8054	Salaries & Wages- Regular Time	\$88,057	\$228,896	\$216,800	(\$12,096)	-5.28%
8060	Sick Leave Pay	\$351	\$0	\$0	\$0	0.00%
8081	Vacation Pay	\$5,561	\$0	\$0	\$0	0.00%
8110	Salaries - OT & Call Back	\$0	\$0	\$0	\$0	0.00%
8150	Salaries Leave Pay	\$0	\$0	\$0	\$0	0.00%
	Total Payroll F/T 40 Hour Personnel	\$107,180	\$233,896	\$226,400	(\$7,496)	-3.20%
Travel						
8510	Lodging, Meals & Misc Exp- Out of Co - EE	\$0	\$2,000	\$1,000	\$0	0.00%
8511	Car Allowance	\$1,000	\$1,200	\$3,400	\$2,200	183.33%
8512	Lodging, Meals & Mis Exp Out of Co - Dir		\$2,000	\$1,000	(\$1,000)	-50.00%
8530	Moving and Temp Living	\$6,000	\$0	\$7,000	\$7,000	100.00%
8539	Meals Local Area - EE	\$0	\$200	\$200	\$0	0.00%
8541	Meals- Local Area - DIR	\$378	\$1,000	\$750	(\$250)	-25.00%
8550	Mileage Reimbursement & Parking - EE	\$115	\$1,000	\$500	(\$500)	-50.00%
8551	Mileage Reimbursement & Parking- DIR	\$152	\$1,000	\$500	(\$500)	-50.00%
	Total Travel	\$7,645	\$8,400	\$14,350	\$6,950	82.74%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Utilities						
8610	Electric	\$76	\$3,000	\$3,000	\$0	0.00%
8620	Gas Service	\$0	\$250	\$250	\$0	0.00%
Total Utilities		\$76	\$3,250	\$3,250	\$0	0.00%
Weed Abatement						
8735	Miscellaneous Deptl Admin Costs	\$94	\$0	\$100	\$100	100.00%
Total Weed Abatement		\$94	\$0	\$100	\$100	100.00%
Total Operating Expenditures		\$303,305	\$551,515	\$540,715	(\$11,963)	-2.17%
Non Operating Expenses						
9410	Transfer In	\$0	\$0		\$0	
9450	Transfer In From Water	\$0	\$0	(\$474,845)	\$0	
9451	Transfer In from Fire	\$0	\$0	(\$107,495)	\$0	
9465	Transfer in from SW	\$0	\$0		\$0	
9480	Transfer In From Drainage	\$0	\$0	(\$62,000)	\$0	
9500	Transfers from Reserves	\$0	\$0		\$0	
9501	Increase to Reserves	\$0	\$0		\$0	
9505	Transfers In/Out - Other Funds	\$0	\$0		\$0	
9520	Transfer To Bayridge - Prop Tax	\$0	\$0		\$0	
9531	Transfer To Fire - Prop Tax	\$0	\$0		\$0	
9540	Transfer To Vista - Prop Tax	\$0	\$0		\$0	
9570	Transfer To Cabrillo - Prop Tax	\$0	\$0		\$0	
Total Transfers		\$0	\$0	(\$644,340)	\$0	
Total Non Operating Expenses		\$0	\$0	(\$644,340)	\$0	
Total Expenditures		\$303,305	\$551,515	\$540,715	(\$11,963)	-2.17%

Projected Expenditures 2013-2014 (\$540,715)  
 Projected Revenues 2013-2014 \$644,340  
 (Transfers In from Other Departments)  
  
 Prior Year Unrestricted Fund Balance (\$103,625)  
 as of 06/30/2014  
  
 Projected Fund Balance at Fiscal Year End  
 (Unrestricted) \$0

# EXHIBIT 4

**SUMMARY**  
 Fire Department  
 Fund 310

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Budget Analysis Report - Actual to Budget Detail  
 From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Revenues						
Gross Revenues						
	Total Franchise and Contract Revenues	\$32,909	\$87,390	\$88,318	\$928	1.06%
	Total Governmental Aid & Reimbursements	\$8,298	\$14,500	\$18,000	\$3,500	24.14%
	Total Property Taxes	\$1,015,269	\$1,548,060	\$1,575,925	\$27,865	1.80%
	Total Special Taxes	\$0	\$498,910	\$498,910	\$0	0.00%
	Total Interest	\$121	\$0	\$240	\$240	100.00%
	Total Donations	\$1,000	\$0	\$1,000	\$1,000	100.00%
	Total Proceeds From the Fixed Asset Sale	\$72,000	\$0	\$72,000	\$72,000	100.00%
	Total Other Revenue	\$62	\$0	\$62	\$62	100.00%
<b>Total Gross Revenues</b>		<b>\$1,129,659</b>	<b>\$2,148,860</b>	<b>\$2,254,455</b>	<b>\$105,595</b>	<b>4.91%</b>

Expenditures

Operating Expenditures						
	Total Benefits - All Personnel	\$7,062	\$28,586	\$26,777	(\$1,809)	-6.33%
	Total Communications	\$3,334	\$10,900	\$9,633	(\$1,267)	-11.62%
	Total Computer Support	\$1,638	\$3,000	\$2,500	(\$500)	-16.67%
	Total Employer Hiring/Per Proc Cost	\$2,969	\$3,000	\$4,400	\$1,400	46.67%
	Total Fees	\$1,408	\$2,700	\$2,700	\$0	0.00%
	Total Maintenance - Equip & Structures	\$7,471	\$35,694	\$33,124	(\$2,570)	-7.20%
	Total Maintenance - Vehicles	\$917	\$5,300	\$3,479	(\$1,821)	-34.36%
	Total Office Supplies	\$6,399	\$3,400	\$4,556	\$1,156	34.00%
	Total Operation Expenses	\$2,397	\$3,160	\$3,870	\$710	22.47%
	Total Administrative Operation	\$960,628	\$1,646,399	\$1,652,074	\$5,675	0.34%
	Total Other Operating Expenses	\$13,830	\$47,540	\$49,235	\$1,695	3.57%
	Total Reserve Firefighters Salaries	\$60,904	\$108,450	\$101,984	(\$6,466)	-5.96%
	Total Travel	\$724	\$2,900	\$2,770	(\$130)	-4.48%
	Total Utilities	\$2,809	\$11,100	\$7,800	(\$3,300)	-29.73%
	Total Weed Abatement	\$6,090	\$0	\$6,090	\$6,090	100.00%
	<b>Total Operating Expenditures</b>	<b>\$1,078,580</b>	<b>\$1,912,318</b>	<b>\$1,911,044</b>	<b>(\$1,274)</b>	<b>-0.07%</b>
Non Operating Expenses						
	Total Non Operating Expenses	\$0	\$236,594	\$236,594	\$0	0.00%
<b>Total Expenditures</b>		<b>\$1,078,580</b>	<b>\$2,148,912</b>	<b>\$2,147,638</b>	<b>(\$1,274)</b>	<b>-0.06%</b>

Projected Expenditures 2013-2014	(\$2,147,638)
Projected Revenues 2013-2014	\$2,254,455
Prior Year End Unrestricted Fund Balance as of 06/30/2013	\$1,077,808
Projected Unrestricted Fund Balance as of June 30, 2014	\$1,184,625

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Revenues						
Gross Revenues						
Franchise and Contract						
4000	Ambulance Agreement	\$32,909	\$64,890	\$65,818	\$928	1.43%
4015	CSA 9-I Assessments (Contract)	\$0	\$22,500	\$22,500	\$0	0.00%
Total Franchise and Contract Revenues		\$32,909	\$87,390	\$88,318	\$928	1.06%
Governmental Aid & Reimbursements						
4055	Mutual Aid Reimbursement	\$749	\$10,000	\$10,000	\$0	0.00%
4955	Govt other State Aids & Reimbursements	\$7,549	\$4,500	\$8,000	\$3,500	77.78%
Total Governmental Aid & Reimbursements		\$8,298	\$14,500	\$18,000	\$3,500	24.14%
4035	Property Taxes	\$1,015,269	\$1,548,060	\$1,575,925	\$27,865	1.80%
Total Property Taxes		\$1,015,269	\$1,548,060	\$1,575,925	\$27,865	1.80%
Special Taxes						
4050	Special Fire Tax	\$0	\$498,910	\$498,910	\$0	0.00%
Total Special Taxes		\$0	\$498,910	\$498,910	\$0	0.00%
Interest Income						
Investment Income on Oper Funds						
4501	Interest-Undistributed Taxes	\$5	\$0	\$5	\$5	100.00%
4510	Interest Income on Restricted Funds	\$116	\$0	\$235	\$235	100.00%
Total Interest		\$121	\$0	\$240	\$240	100.00%
Donations						
4655	Donations	\$1,000	\$0	\$1,000	\$1,000	100.00%
Total Donations		\$1,000	\$0	\$1,000	\$1,000	100.00%
Proceeds from Sale of a Fixed Asset						
4934	Proceeds from Sale of Fire Engine	\$72,000	\$0	\$72,000	\$72,000	100.00%
Total Proceeds From the Fixed Asset Sale		\$72,000	\$0	\$72,000	\$72,000	100.00%
Other Revenue						
4935	Sale/Specs and Plans	\$62	\$0	\$62	\$62	100.00%
Total Other Revenue		\$62	\$0	\$62	\$62	100.00%
<b>Total Gross Revenues</b>		<b>\$1,129,659</b>	<b>\$2,148,860</b>	<b>\$2,254,455</b>	<b>\$105,595</b>	<b>4.91%</b>



LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
<b>Expenditures</b>						
Operating Expenditures						
Benefits - All Personnel						
5000	Periodic Medical Exams	\$145	\$1,500	\$145	(\$1,355)	-90.33%
5021	FICA Employer Contribution	\$2,161	\$6,724	\$6,323	(\$401)	-5.96%
5030	Life & Disability Insurance	\$0	\$2,950	\$2,950	\$0	0.00%
5051	Medicare Costs Reserves	\$765	\$1,573	\$1,479	(\$94)	-5.98%
5101	Unemployment Reserves	\$2,838	\$8,680	\$8,680	\$0	0.00%
5102	CA Training Tax-ER Only	\$0	\$1,400	\$0	(\$1,400)	-100.00%
5120	Worker's Compensation	\$1,153	\$5,759	\$7,200	\$1,441	25.02%
	Total Benefits - All Personnel	\$7,062	\$28,586	\$26,777	(\$1,809)	-6.33%
Communications						
6000	Cell Phones	\$1,153	\$3,000	\$3,000	\$0	0.00%
6025	Telephone	\$2,181	\$3,500	\$4,000	\$500	14.29%
6055	Radios-Non-Capital	\$0	\$4,400	\$2,633	(\$1,767)	-40.16%
	Total Communications	\$3,334	\$10,900	\$9,633	(\$1,267)	-11.62%
Computer Support						
6110	IT Purchased Services	\$808	\$0	\$1,000	\$1,000	100.00%
6120	Computer H/W & S/W & Licenses	\$830	\$3,000	\$1,500	(\$1,500)	-50.00%
6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0	\$0	0.00%
	Total Computer Support	\$1,638	\$3,000	\$2,500	(\$500)	-16.67%
Employer Hiring/Per Proc Cost						
6230	Medical Exam	\$2,969	\$2,700	\$4,100	\$1,400	51.85%
6200	Employee Hiring ADS		\$300	\$300	\$0	0.00%
	Total Employer Hiring/Per Proc Cost	\$2,969	\$3,000	\$4,400	\$1,400	46.67%
Fees						
6300	DMV Driv Lic Class B	\$0	\$200	\$200	\$0	0.00%
6340	Misc Fees	\$0	\$100	\$100	\$0	0.00%
6345	Property Taxes and Assessments Expenditures	\$1,408	\$2,400	\$2,400	\$0	0.00%
	Total Fees	\$1,408	\$2,700	\$2,700	\$0	0.00%
Maintenance - Equipment						
6400	Property Tax Assessment Expenses	\$337	\$500	\$500	\$0	0.00%
6405	Maintenance- Extinguishers	\$314	\$350	\$350	\$0	0.00%
6422	Maintenance/Repairs Hydrants	\$0	\$150	\$150	\$0	0.00%
6440	FIRE Personnel Protection Equipment	\$315	\$11,394	\$10,394	(\$1,000)	-8.78%
6460	Self-Contained Breathing Apparatus	\$0	\$5,500	\$4,500	(\$1,000)	-18.18%
6610	Rescue-Extrication Equipment	\$0	\$2,500	\$1,500	(\$1,000)	-40.00%
6630	Rope & Climbing Equipment	\$105	\$1,000	\$1,000	\$0	0.00%
6640	Maint Veh Equipment	\$1,455	\$1,000	\$2,100	\$1,100	110.00%
6750	Maint-Minor Tools/Equipment,Routine Repairs	\$1,018	\$2,000	\$2,000	\$0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
6775	Maintenance Contract-Oper/Field Equip	\$0	\$800	\$800	\$0	0.00%
6800	Maint Grounds and Collection System	\$108	\$1,500	\$700	(\$800)	-53.33%
6900	Maintenance-Buildings and Structures	\$3,200	\$5,000	\$5,000	\$0	0.00%
7055	Routine Maintenance and Supplies	\$0	\$0	\$130	\$130	100.00%
7230	Misc. Small Parts & Supplies for Asset Mgt	\$372	\$2,000	\$2,000	\$0	0.00%
7242	Minor Tools Accessories & Other Field Mach	\$247	\$2,000	\$2,000	\$0	0.00%
	<b>Total Maintenance - Equip &amp; Structures</b>	<b>\$7,471</b>	<b>\$35,694</b>	<b>\$33,124</b>	<b>(\$2,570)</b>	<b>-7.20%</b>
	<b>Maintenance - Vehicles</b>					
7025	Significant Value Purchase-General Use	\$917	\$5,300	\$3,349	(\$1,951)	-36.81%
7055	Routine Maint & Supplies(6750 if not asset)	\$0	\$0	\$130	\$130	100.00%
	<b>Total Maintenance - Vehicles</b>	<b>\$917</b>	<b>\$5,300</b>	<b>\$3,479</b>	<b>(\$1,821)</b>	<b>-34.36%</b>
	<b>Office Supplies</b>					
7100	Copier Contract-Maint & Usage	\$4,687	\$1,000	\$1,700	\$700	70.00%
7140	General Supplies & Minor Equipment	\$1,661	\$2,000	\$2,356	\$356	17.80%
7160	Postage, Shipping & Mail Supplies	\$51	\$400	\$400	\$0	0.00%
7165	Office Supplies Expense	\$0	\$0	\$100	\$100	100.00%
	<b>Total Office Supplies</b>	<b>\$6,399</b>	<b>\$3,400</b>	<b>\$4,556</b>	<b>\$1,156</b>	<b>34.00%</b>
	<b>Operations</b>					
7202	Building Alarms & Security	\$222	\$0	\$450	\$450	100.00%
7226	Membership & Dues	\$1,175	\$1,300	\$1,300	\$0	0.00%
7224	Kithcen Supplies	\$0	\$500	\$500	\$0	0.00%
7255	Security	\$0	\$360	\$400	\$40	11.11%
7320	Professional & Consulting	\$1,000	\$1,000	\$1,220	\$220	22.00%
	<b>Total Operation Expenses</b>	<b>\$2,397</b>	<b>\$3,160</b>	<b>\$3,870</b>	<b>\$710</b>	<b>22.47%</b>
	<b>Administrative Operation</b>					
7307	Office Minor Tools	\$135	\$0	\$135	\$135	100.00%
7310	Bank Service Charges	\$39	\$0	\$100	\$100	100.00%
7321	Janitorial Cleaning & Supplies	\$893	\$2,200	\$2,200	\$0	0.00%
7323	Books, Publications & Subscriptions	\$108	\$300	\$300	\$0	0.00%
7325	Insurance	\$19,354	\$17,000	\$21,000	\$4,000	23.53%
7326	Legal Services	\$1,390	\$0	\$1,800	\$1,800	100.00%
7328	Working Meals(USE 8541,8539,8510)	\$0	\$0	\$0	\$0	0.00%
7330	Miscellaneous Operating Expenses	\$0	\$0	\$0	\$0	0.00%
7334	Educ, Training, Seminar & Conf Fees- Dir	\$0	\$1,500	\$1,000	(\$500)	-33.33%
7340	Legal Notifications & Mandated Advertising	\$438	\$400	\$440	\$40	10.00%
7345	Outreach Program	\$91	\$0	\$100	\$100	100.00%
7500	Schedule A Charges	\$938,180	\$1,624,999	\$1,624,999	\$0	0.00%
	<b>Total Administrative Operation</b>	<b>\$960,628</b>	<b>\$1,646,399</b>	<b>\$1,652,074</b>	<b>\$5,675</b>	<b>0.34%</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Other Operating Expenses						
7016	Significant Value Purchase Field Use	\$1,951	\$0	\$1,951	\$1,951	100.00%
7200	Batteries-Common Sizes	\$47	\$600	\$600	\$0	0.00%
7201	Bedding	\$0	\$500	\$500	\$0	0.00%
7204	Cleaning Supplies	\$1,645	\$2,000	\$2,500	\$500	25.00%
7209	District Operating Center Expense	\$0	\$440	\$384	(\$56)	-12.73%
7222	Hazardous Materials CW JPA Cost	\$0	\$1,050	\$1,050	\$0	0.00%
7234	Oxygen Supplies & Cylinder Rent	\$2,599	\$3,500	\$4,600	\$1,100	31.43%
7238	Paramedic & EMT Supplies	\$5,333	\$12,500	\$11,500	(\$1,000)	-8.00%
7240	Propane	\$0	\$650	\$650	\$0	0.00%
7246	Uniform/Gear Expenses	\$2,096	\$2,000	\$2,000	\$0	0.00%
7248	Uniform Safety Boots	\$159	\$1,800	\$1,000	(\$800)	-44.44%
7499	CSA 9-I Payments for Services to Area Saved	\$0	\$22,500	\$22,500	\$0	0.00%
	Total Other Operating Expenses	\$13,830	\$47,540	\$49,235	\$1,695	3.57%
Payroll Firefighter Reserves						
Salaries and Wages						
8290	Overtime/Misc	\$0	\$450	\$450	\$0	0.00%
8295	Overtime Shift Coverage	\$1,994	\$2,000	\$2,000	\$0	0.00%
8310	Emergency Response	\$4,509	\$5,000	\$5,000	\$0	0.00%
8330	Mutual Aid Coverage	\$87	\$0	\$100	\$100	100.00%
8340	Shift Coverage	\$35,969	\$80,000	\$73,859	(\$6,141)	-7.68%
8345	Special Projects	\$2,553	\$3,500	\$3,500	\$0	0.00%
8355	Training and Drills	\$6,854	\$16,000	\$14,675	(\$1,325)	-8.28%
8360	Weed Abatement	\$8,360	\$1,500	\$1,500	\$0	0.00%
8405	Training Costs	\$388	\$0	\$500	\$500	100.00%
8410	Certifications	\$190	\$0	\$400	\$400	100.00%
	Total Reserve Firefighters Salaries	\$60,904	\$108,450	\$101,984	(\$6,466)	-5.96%
Travel & Training						
7141	CERT Training Supplies	\$0	\$300	\$300	\$0	0.00%
7216	Fire Prevention Education Materials	\$628	\$800	\$800	\$0	0.00%
7218	Food and Drink	\$87	\$800	\$670	(\$130)	-16.25%
7324	Educ Trng Seminar & Conf	\$9	\$800	\$800	\$0	0.00%
8539	Meals Local Area - EE	\$0	\$200	\$200	\$0	0.00%
	Total Travel	\$724	\$2,900	\$2,770	(\$130)	-4.48%
Utilities						
8640	Water	\$1,558	\$1,800	\$1,800	\$0	0.00%
8670	Street Lighting	\$61	\$100	\$100	\$0	0.00%
8610	Electric	\$76	\$6,300	\$3,000	(\$3,300)	-52.38%
8620	Gas Service	\$604	\$1,800	\$1,800	\$0	0.00%
8630	Trash	\$510	\$1,100	\$1,100	\$0	0.00%
	Total Utilities	\$2,809	\$11,100	\$7,800	(\$3,300)	-29.73%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 through 12/31/2013

Code	Category	As of December 31, 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
	Weed Abatement					
8735	Miscellaneous Deptl Admin Costs	\$1,050	\$0	\$1,050	\$1,050	100.00%
8734	Commissions and Other	\$5,040	\$0	\$5,040	\$5,040	100.00%
	Total Weed Abatement	\$6,090	\$0	\$6,090	\$6,090	100.00%
	Total Operating Expenditures	\$1,078,580	\$1,912,318	\$1,911,044	(\$1,274)	-0.07%
	Non Operating Expenses					
	Transfer Out to Administration	\$0	\$107,495	\$107,495	\$0	0.00%
9504	Increase Reserves Vehicle Replacement	\$0	\$109,099	\$109,099	\$0	0.00%
9571	Capital Outlay Reserve	\$0	\$10,000	\$10,000	\$0	0.00%
9572	Increase in General Contingency Reserve		\$10,000	\$10,000	\$0	0.00%
	Total Non Operating Expenses	\$0	\$236,594	\$236,594	\$0	0.00%
<b>Total Expenditures</b>		<b>\$1,078,580</b>	<b>\$2,148,912</b>	<b>\$2,147,638</b>	<b>(\$1,274)</b>	<b>-0.06%</b>

Projected Expenditures 2013-2014	(\$2,147,638)
Projected Revenues 2013-2014	\$2,254,455
Prior Year End Unrestricted Fund Balance as of 06/30/2013	\$1,077,808
Projected Unrestricted Fund Balance as of June 30, 2014	\$1,184,625

# EXHIBIT 5



**SUMMARY**

Water  
Fund 500

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
<b>Revenues</b>						
	Gross Revenues					
	Total Water Sales	\$993,857	\$1,820,000	\$1,820,000	\$0	0.00%
	Total Property Taxes	\$30,457	\$180,000	\$180,000	\$0	0.00%
	Total Service Charges	\$29,814	\$54,200	\$54,200	\$0	0.00%
	Total Interest Income	\$0	\$1,000	\$1,000	\$0	0.00%
	Total Other Revenues	\$0	\$5,000	\$5,000	\$0	0.00%
	<b>Total Revenues</b>	<b>\$1,054,127</b>	<b>\$2,060,200</b>	<b>\$2,060,200</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>						
	Operating Expenditures					
	Total Benefits - All Personnel	\$62,628	\$141,197	\$159,644	\$18,447	13.06%
	Total Communications	\$4,034	\$8,000	\$7,700	(\$300)	-3.75%
	Total Computer Support	\$8,345	\$12,523	\$13,000	\$477	3.81%
	Total Employer Hiring/Per Proc Cost	\$2,591	\$360	\$2,850	\$2,490	691.67%
	Total Fees	\$7,601	\$11,400	\$11,400	\$0	0.00%
	Total Maintenance - Equipment	\$5,154	\$19,747	\$45,681	\$25,934	131.33%
	Total Maintenance - Grounds	\$1,503	\$1,000	\$1,800	\$800	80.00%
	Total Maintenance - Structures	\$8,786	\$3,000	\$9,000	\$6,000	200.00%
	Total Maintenance - Vehicles	\$0	\$0	\$0	\$0	0.00%
	Total Office Supplies	\$8,546	\$16,000	\$11,550	(\$4,450)	-27.81%
	Total Operating Expenses	\$56,902	\$105,400	\$102,150	(\$3,250)	-3.08%
	Total Administrative Operation	\$53,396	\$133,100	\$123,300	(\$9,800)	-7.36%
	Total Payroll F/T 40 Hour Personnel	\$206,676	\$387,124	\$399,630	\$12,506	3.23%
	Total Training Costs - Non Payroll	\$115	\$300	\$200	(\$100)	-33.33%
	Total Travel	\$147	\$200	\$300	\$100	50.00%
	Total Utilities	\$54,046	\$202,850	\$139,116	(\$63,734)	-31.42%
	Total Weed Abatement	\$768	\$0	\$1,000	\$1,000	100.00%
	<b>Total Operating Expenditures</b>	<b>\$481,238</b>	<b>\$1,042,201</b>	<b>\$1,028,321</b>	<b>(\$13,880)</b>	<b>-1.33%</b>
	Non Operating Expenses					
	Total Non Operating Expenses	\$240,012	\$341,740	\$344,740	\$3,000	0.88%
	TRANSER TO THE ADMINISTRATION FUND				\$474,845	
	<b>Total Expenditures</b>	<b>\$721,250</b>	<b>\$1,383,941</b>	<b>\$1,847,906</b>	<b>(\$10,880)</b>	<b>-0.79%</b>

Projected Expenditures 2013-2014	(\$1,847,906)
Projected Revenues 2013-2014	\$2,060,200
Prior Year End Unrestricted Fund Balance as of 06/30/2013	\$2,071,673
Projected Unrestricted Fund Balance as of June 30, 2014	\$2,283,967

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
<b>Revenues</b>						
Gross Revenues						
	Total Water Sales	\$993,857	\$1,820,000	\$1,820,000	\$0	0.00%
4035	Property Taxes	\$30,457	\$180,000	\$180,000	\$0	0.00%
	Total Property Taxes	\$30,457	\$180,000	\$180,000	\$0	0.00%
Service Charges						
4928	Lien Fees Recoveries	\$0	\$200	\$200	\$0	0.00%
4931	Water Activation Fees	\$5,385	\$14,000	\$14,000	\$0	0.00%
4932	Water Bill Late Notices	\$24,429	\$36,000	\$36,000	\$0	0.00%
4934	Fixed Assets Sale Proceeds	\$0	\$2,000	\$2,000	\$0	0.00%
4936	Water Delinquencies via tax roll	\$0	\$2,000	\$2,000	\$0	0.00%
	Total Service Charges	\$29,814	\$54,200	\$54,200	\$0	0.00%
Interest Income						
4500	Investment Income on Oper Funds	\$0	\$1,000	\$1,000	\$0	0.00%
4504	Interest Income - I-Bank	\$0	\$0	\$0	\$0	0.00%
4505	Dividend Income (use 4500 or 4510)	\$0	\$0	\$0	\$0	0.00%
	Total Interest Income	\$0	\$1,000	\$1,000	\$0	0.00%
4930	Other Revenue	\$0	\$5,000	\$5,000	\$0	0.00%
	Total Other Revenues	\$0	\$5,000	\$5,000	\$0	0.00%
	Total Gross Revenues	\$1,054,127	\$2,060,200	\$2,060,200	\$0	0.00%
<b>Total Revenues</b>		<b>\$1,054,127</b>	<b>\$2,060,200</b>	<b>\$2,060,200</b>	<b>\$0</b>	<b>0.00%</b>

**Expenditures**

Operating Expenditures						
Benefits - All Personnel						
5020	FICA Employer Contribution	\$0	\$0	\$0	\$0	0.00%
5030	Life & Disability Insurance	\$2,439	\$4,510	\$5,064	\$554	12.28%
5050	Medicare Employer Contributions	\$3,015	\$5,428	\$6,682	\$1,254	23.11%
5060	Medical Plan Employer Contribution	\$26,056	\$47,400	\$61,844	\$14,444	30.47%
5070	Retirement Employer Contrib-Regular	\$19,067	\$33,516	\$38,700	\$5,184	15.47%
5071	Retirement Employer contrib-Add Pickup	\$952	\$16,299	\$3,680	(\$12,619)	-77.42%
5075	Medical Plan - Retirees	\$793	\$1,404	\$2,966	\$1,562	111.27%
5100	Unemp Ins Costs	\$907	\$3,038	\$3,038	\$0	0.00%
5102	CA Training Tax - ER	\$0	\$490	\$490	\$0	0.00%
5120	Workers Comp Insurance ER Costs	\$9,398	\$13,214	\$21,282	\$8,068	61.06%
5130	Benefits Allocation to CIEDB	\$0	\$0	\$0	\$0	0.00%
5132	Benefits Charges by Admin	\$0	\$15,898	\$15,898	\$0	0.00%
	Total Benefits - All Personnel	\$62,628	\$141,197	\$159,644	\$18,447	13.06%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Communications						
6000	Cell Phones	\$773	\$2,000	\$1,700	(\$300)	-15.00%
6015	Pagers	\$0	\$0	\$0	\$0	0.00%
6025	Telephone	\$3,261	\$6,000	\$6,000	\$0	0.00%
	Total Communications	\$4,034	\$8,000	\$7,700	(\$300)	-3.75%
Computer Support						
6100	Labor & Support-IT Services	\$5,929	\$8,023	\$7,500	(\$523)	-6.52%
6110	IT Purchased Services	\$2,416	\$2,000	\$3,000	\$1,000	50.00%
6120	Computer H/W & S/W & Licenses	\$0	\$2,000	\$2,000	\$0	0.00%
6142	GIS Maps/Data/Upgrades	\$0	\$500	\$500	\$0	0.00%
	Total Computer Support	\$8,345	\$12,523	\$13,000	\$477	3.81%
Employer Hiring/Per Proc Cost						
6200	Employee Hiring-Advertising & Other Costs	\$0	\$50	\$50	\$0	0.00%
6210	Background Investigation	\$0	\$0	\$0	\$0	0.00%
6230	Medical Exam	\$270	\$210	\$300	\$90	42.86%
6250	Temporary Help via Agency	\$2,321	\$100	\$2,500	\$2,400	2400.00%
	Total Employer Hiring/Per Proc Cost	\$2,591	\$360	\$2,850	\$2,490	691.67%
Fees						
6340	Misc Fees	\$0	\$3,000	\$3,000	\$0	0.00%
6342	Fees - Regulatory	\$5,457	\$6,000	\$6,000	\$0	0.00%
6343	Lien & Notary Fees	\$0	\$100	\$100	\$0	0.00%
Property Taxes and Assessments						
6345	Expenditures	\$2,144	\$2,300	\$2,300	\$0	0.00%
	Total Fees	\$7,601	\$11,400	\$11,400	\$0	0.00%
Maintenance - Equipment						
6405	Maintenance- Extinguishers	\$328	\$300	\$350	\$50	16.67%
6422	Maintenance/Repairs- Hydrants	\$57	\$0	\$100	\$100	100.00%
6430	Maintenance & Repairs	\$0	\$0	\$0	\$0	0.00%
6456	Filters/Troubleshoot	\$0	\$0	\$0	\$0	0.00%
Maintenance-Veh,Equip & Other Non-						
6640	Structural Fixed Assets	\$4,556	\$7,447	\$7,447	\$0	0.00%
6641	Maintenance-Wells	\$0	\$11,000	\$36,784	\$25,784	234.40%
Generator - Standby (if repair use 6640 or						
6730	6750;PUR to 7025	\$0		\$0	\$0	0.00%
Maint-Minor Tools/Equipment,Routine						
6750	Repairs	\$213	\$1,000	\$1,000	\$0	0.00%
	Total Maintenance - Equipment	\$5,154	\$19,747	\$45,681	\$25,934	131.33%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Maintenance - Grounds						
6800	Maint-Grounds, Collection & Drainage Systems	\$1,503	\$1,000	\$1,800	\$800	80.00%
	Total Maintenance - Grounds	\$1,503	\$1,000	\$1,800	\$800	80.00%
Maintenance - Structures						
6900	Maint-Building, Structures & Infrastructures	\$8,786	\$3,000	\$9,000	\$6,000	200.00%
	Total Maintenance - Structures	\$8,786	\$3,000	\$9,000	\$6,000	200.00%
Maintenance - Vehicles						
7020	Major Mechanical Repairs	\$0		\$0	\$0	0.00%
7055	Routine Maint & Supplies(6750 if not asset)	\$0		\$0	\$0	0.00%
	Total Maintenance - Vehicles	\$0	\$0	\$0	\$0	0.00%
Office Supplies						
7140	General Supplies & Minor Equipment	\$1,438	\$3,000	\$1,750	(\$1,250)	-41.67%
7160	Postage, Shipping & Mail Supplies	\$6,952	\$12,000	\$9,500	(\$2,500)	-20.83%
7170	Special Purpose Forms and Printing	\$0	\$0	\$0	\$0	0.00%
7180	Billing Supplies, Forms, & Printing	\$156	\$1,000	\$300	(\$700)	-70.00%
	Total Office Supplies	\$8,546	\$16,000	\$11,550	(\$4,450)	-27.81%
Operating Expenses						
7204	Cleaning Supplies, Laundry, Towel Service	\$46	\$450	\$300	(\$150)	-33.33%
7211	Misc Fuel/Diesel	\$1,512	\$6,000	\$2,000	(\$4,000)	-66.67%
7218	Food/Drink	\$0	\$0	\$0	\$0	0.00%
7220	Gasoline	\$2,527	\$6,000	\$5,100	(\$900)	-15.00%
7226	Membership & Dues	\$80	\$450	\$250	(\$200)	-44.44%
7228	Markings & Other Misc Services	\$647	\$1,000	\$1,000	\$0	0.00%
Misc Small Parts and Supplies for Asset						
7230	Maint	\$2,895	\$1,000	\$3,500	\$2,500	250.00%
7237	Process Control & Treatment Supplies	\$3,087	\$5,000	\$5,000	\$0	0.00%
7239	Water Treatment Chemicals	\$6,162	\$20,000	\$12,000	(\$8,000)	-40.00%
7241	Maintenance-Water Distribution System	\$5,194	\$10,000	\$10,000	\$0	0.00%
Minor Tools, Accessories & Other Field						
7242	Machines	\$870	\$3,000	\$1,500	(\$1,500)	-50.00%
7244	Subscriptions (Use 7323)	\$0		\$0	\$0	0.00%
7246	Uniform/Gear Expenses	\$1,052	\$1,500	\$1,500	\$0	0.00%
7249	Safety Supplies	\$1,097	\$3,000	\$2,000	(\$1,000)	-33.33%
7250	Water Quality Testing	\$16,214	\$40,000	\$33,000	(\$7,000)	-17.50%
7253	Rent - Equipment	\$2,190	\$3,000	\$3,000	\$0	0.00%
7255	Security	\$0	\$5,000	\$5,000	\$0	0.00%
7256	Meters Purchases & Replacements	\$13,330	\$0	\$17,000	\$17,000	100.00%
	Total Operating Expenses	\$56,902	\$105,400	\$102,150	(\$3,250)	-3.08%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Administrative Operation						
7301	Other Contract Maintenance Services	\$0	\$10,000	\$10,000	\$0	0.00%
7310	Bank Service Charges	\$33	\$0	\$100	\$100	100.00%
7318	Professional & Consulting Services - ISJ	\$0	\$15,000	\$15,000	\$0	0.00%
7319	Other Professional Services	\$0	\$500	\$500	\$0	0.00%
7320	Professional & Consulting Services	\$26,942	\$45,000	\$40,000	(\$5,000)	-11.11%
7321	Janitorial Cleaning & Supplies	\$1,017	\$2,000	\$2,200	\$200	10.00%
7323	Books, Publications & Subscriptions	\$50	\$0	\$100	\$100	100.00%
7324	Educ, Training, Seminar & Conf Fees- EE	\$0	\$1,000	\$0	(\$1,000)	0.00%
7325	Insurance	\$15,683	\$20,000	\$18,500	(\$1,500)	-7.50%
7326	Legal Services	\$5,790	\$13,000	\$11,000	(\$2,000)	-15.38%
7328	Working Meals(USE 8541,8539,8510)	\$0	\$0	\$0	\$0	0.00%
7330	Miscellaneous Operating Expense	\$0	\$300	\$300	\$0	0.00%
7336	Legal Services - ISJ	\$0	\$8,000	\$8,000	\$0	0.00%
7340	Legal Notifications & Mandated Advertising	\$0	\$500	\$500	\$0	0.00%
7342	Public Meeting Recordings	\$0	\$600	\$600	\$0	0.00%
7348	Water Conservation Program	\$0	\$10,000	\$10,000	\$0	0.00%
7352	Rent - Offices and Other Structures	\$3,880	\$7,200	\$6,500	(\$700)	-9.72%
7360	Forms and Supplies>see 7140 or 7170	\$0		\$0	\$0	0.00%
	Total Administrative Operation	\$53,396	\$133,100	\$123,300	(\$9,800)	-7.36%
Payroll F/T 40 Hour Personnel						
Administrative Salaries & Wages						
8012	Call Back Pay	\$138	\$5,572	\$1,000	(\$4,572)	-82.05%
8018	Holiday Pay	\$5,827	\$0	\$0	\$0	0.00%
8045	Overtime Pay	\$1,253	\$10,000	\$6,690	(\$3,310)	-33.10%
8051	Floating Holiday Pay	\$1,111	\$0	\$0	\$0	0.00%
8054	Salaries & Wages- Regular Time	\$171,846	\$350,124	\$374,610	\$24,486	6.99%
8060	Sick Leave Pay	\$5,327	\$0	\$0	\$0	0.00%
8063	Standby Pay	\$8,274	\$21,428	\$17,330	(\$4,098)	-19.12%
8066	Comp Time Used	\$7,151	\$0	\$0	\$0	0.00%
8081	Vacation Pay	\$5,750	\$0	\$0	\$0	0.00%
8199	Payroll Allocation to CIEDB	\$0		\$0	\$0	0.00%
	Total Payroll F/T 40 Hour Personnel	\$206,676	\$387,124	\$399,630	\$12,506	3.23%
Training Costs - Non Payroll						
8410	Certifications	\$115	\$300	\$200	(\$100)	-33.33%
8425	Seminars/Conferences	\$0		\$0	\$0	0.00%
	Total Training Costs - Non Payroll	\$115	\$300	\$200	(\$100)	-33.33%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Budget Analysis Report - Actual to Budget Detail  
From 7/1/2013 Through 12/31/2013

Code	Category	As of December 2013	Approved Budget	Proposed Mid Year Budget	Proposed Budget Revision	Percent Budget Adjustment
Travel						
8510	Lodging, Meals & Misc Exp- Out Co - EE	\$0		\$0	\$0	0.00%
8541	Meals- Local Area - DIR	\$21	\$0	\$100	\$100	100.00%
8550	Mileage Reimbursement & Parking - EE	\$126	\$200	\$200	\$0	0.00%
	Total Travel	\$147	\$200	\$300	\$100	50.00%
Utilities						
8610	Electric	\$53,198	\$120,000	\$106,000	(\$14,000)	-11.67%
8620	Gas Service	\$106	\$450	\$300	(\$150)	-33.33%
8630	Trash	\$606	\$2,000	\$1,200	(\$800)	-40.00%
8644	Disposal Services	\$0	\$80,000	\$31,316	(\$48,684)	-60.86%
8645	Septage Handling	\$0	\$0	\$0	\$0	0.00%
8670	Street Lighting	\$137	\$400	\$300	(\$100)	-25.00%
	Total Utilities	\$54,046	\$202,850	\$139,116	(\$63,734)	-31.42%
Weed Abatement						
8735	Miscellaneous Dept Admin Costs	\$768	\$0	\$1,000	\$1,000	100.00%
	Total Weed Abatement	\$768	\$0	\$1,000	\$1,000	100.00%
	Total Operating Expenditures	\$481,238	\$1,042,201	\$1,028,321	(\$13,880)	-1.33%
Non Operating Expenses						
Capital Expense						
9000	Building, Structures & Improvements	\$2,850	\$0	\$3,000	\$3,000	100.00%
9022	Debt Service - Principal	\$138,432	\$138,432	\$138,432	\$0	0.00%
9023	Debt Service -Interest & Adm	\$77,587	\$140,308	\$140,308	\$0	0.00%
9100	Pump Purchase	\$0		\$0	\$0	0.00%
9059	Desander Purchase	\$0	\$23,000	\$23,000	\$0	0.00%
9155	ISJ Costs- Inter-Agency Cost Sharing	\$21,143	\$40,000	\$40,000	\$0	0.00%
9200	Meter Change Out Program Exp.	\$0	\$0	\$0	\$0	0.00%
	Total Capital Expense	\$240,012	\$341,740	\$344,740	\$3,000	0.88%
	Total Non Operating Expenses	\$240,012	\$341,740	\$344,740	\$3,000	0.88%
	Total Operating Expenditures	\$481,238	\$1,042,201	\$1,028,321	(\$13,880)	-1.33%
TRANSER TO THE ADMINISTRATION FUND				\$474,845		
Total Expenditures		\$721,250	\$1,383,941	\$1,847,906	(\$10,880)	-0.79%

Projected Expenditures 2013-2014 (\$1,847,906)  
 Projected Revenues 2013-2014 \$2,060,200  
 Prior Year End Unrestricted Fund Balance as of 06/30/2013 \$2,071,673  
 Projected Unrestricted Fund Balance as of June 30, 2014 \$2,283,967

# EXHIBIT 6

## BANKRUPTCY SUMMARY

In August of 2005, the District began construction on a wastewater treatment plant (Project) at a location known as the Tri-W site and also purchased mitigation property known as the Broderson site. The Project construction began with initial funding coming from a low-interest State Revolving Fund loan from the State of California. On August 25, 2006, the District filed for protection under Chapter 9 of the United States Bankruptcy Code. Chapter 9 provided the District protection from its creditors while developing and negotiating a debt adjustment plan. This Chapter 9 filing granted the District an automatic stay with all debts up until the bankruptcy date frozen pending the District's reorganization plan. On September 20, 2006, the Governor signed special legislation, AB 2701, effective January 1, 2007, mooted the controversy over the Project and transferring the responsibility for constructing a wastewater collection and treatment system to the County of San Luis Obispo, provided the County adopted a resolution declaring its intention to proceed.

On October 22, 2010 the District filed its Plan for Adjustment of Debts. On March 15, 2011, the County passed a resolution to proceed with the project. On August 8, 2011, the Bankruptcy Court entered an Order Confirming the LOCSO Debt Adjustment Plan. A major creditor appealed the Plan. On April 22, 2012, the favorable decision of the Bankruptcy Court was upheld by the U.S. District Court on the first appeal. On May 9, 2012, the same creditor filed a second appeal before the U.S. Court of Appeals, Ninth Circuit. The Ninth Circuit Court of Appeals required court-order mediation. As a result of mediation, on May 14, 2013, the parties agreed to and executed a Settlement Agreement and Mutual Release (Settlement Agreement). On July 19, 2013 the District filed its Second Amended Plan for Adjustment of Debts as further Amended by non-material modifications consistent with the terms of the Settlement Agreement. On October 15, 2013, the Honorable Robin L. Ribet, Judge, United State Bankruptcy Court, Central District of California Northern Division issued an ordering granting the motion for approval of the Second Amended Plan for Adjustment of Debts (Amended Plan). The Amended Plan as stipulated to by all the parties resolves all the lawsuits and claims arising from the District's former Project. As stipulated in the Amended Plan the bond holders of the former Project are secured by the assessment on the real property of those District residents living in the Prohibition Zone (Zone K), collected through the County Tax Rolls with the County making the annual payments on the bonds to U.S. Bank. As stipulated the District has an obligation to pay the California Infrastructure & Development Bank for improvements to the District's water system and continues to make its semi-annual interest payment per the terms of the amortization schedule.

On December 23, 2013, the District received funding from the San Luis Obispo County to pay a prorated amounts due to the general unsecured Class 8 creditors. The total funding is as follows:

- SRF funds: \$1,394,711.65
- Franchise Fees: \$27,971.00
- Solid Waste Transfer: \$2,800,000
- Additional Funding: \$772,029.00

Total available funds for distribution: \$4,994,711.65

On February 7, 2014, the District paid the Class 8. These payments were issued consistent with the details outline in the Plan and Amended Plan. Payment was made at the rate of 41% of their claim. Under the Amended Plan the District does not pay the \$8.6 million claim for the State Regional Water Quality Control Board for fines assessed against the District for failure to complete the construction of a community sewer system by August 30, 2004. The State Regional Water Quality Control Board's claim for \$6.6 million for fines for the District's alleged failure to remediate pollution of groundwater and bay estuary was mediated and therefore not paid. See Exhibit A for list of claims paid.



Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
AGP Video	3,870.00	0.41002419	1,586.79	1,587
Airgas West	126.71	0.41002419	51.95	52
Al's Septic	4,442.06	0.41002419	1,821.35	1,821
Allstar Fire Equipment	1,598.46	0.41002419	655.41	655
American Compressor	2,727.17	0.41002419	1,118.21	1,118
Associated Backflow	55.00	0.41002419	22.55	23
Barnard Construction Company	5,540,314.00	0.41002419	2,271,662.74	2,271,663 **
Basic Chemical Solutions	419.50	0.41002419	172.01	172
Bridges Lock & Key	68.73	0.41002419	28.18	28
Citibank South Dakota dba Conoco	749.70	0.41002419	307.40	307
Cleath & Associates	10,053.73	0.41002419	4,122.27	4,122
Coast Electronics	26.80	0.41002419	10.99	11
Copy Spot & More	54.02	0.41002419	22.15	22
Dell Financial Services	750.75	0.41002419	307.83	308
Depart of Health Drinking Water Program	2,521.22	0.41002419	1,033.76	1,034
Ferguson Enterprises Inc	144.79	0.41002419	59.37	59
Forms 2020-Acct Office & Sales	106.08	0.41002419	43.50	43
Gentry, Lenora O	3,299.06	0.41002419	1,352.69	1,353
Law Offices of Gary J Grimm	252.00	0.41002419	103.33	103
Hawley, Cynthia, Esq.	78,000.00	0.41002419	31,981.89	31,982
Info Technology Dept Business Services	155.23	0.41002419	63.65	64
IRS	140,303.00	0.41002419	57,527.62	57,528
IRS	42.57	0.41002419	17.45	17
Langfeldt, Pamela & Hans	3,299.06	0.41002419	1,352.69	1,353
Life Assist, Inc.	791.03	0.41002419	324.34	324

Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
McNeil, John & Vivian	6,395.48	0.41002419	2,622.30	2,622
Merrill, Frank	4,950.93	0.41002419	2,030.00	2,030
Miners Ace Hardware	676.71	0.41002419	277.47	277
Monterey Mechanical	4,600,000.00	0.41002419	1,886,111.26	1,886,111 *
Morro Bay Tire & Auto	108.27	0.41002419	44.39	44
Mussey, Mr. & Mrs. C.D.	3,299.06	0.41002419	1,352.69	1,353
Noble Saw, Inc	91.67	0.41002419	37.59	38
Oasis Equipment Rental	43.20	0.41002419	17.71	18
Office Depot	602.07	0.41002419	246.86	247
PG&E	22,300.62	0.41002419	9,143.79	9,144
Platinum Plus for Business	2,444.34	0.41002419	1,002.24	1,002
Poor Richards Press	807.59	0.41002419	331.13	331
Premium Assisgnment Corp	49,462.24	0.41002419	20,280.71	20,281
Raminha Construction	37,417.00	0.41002419	15,341.87	15,342
Ripley Pacific Company	80,274.65	0.41002419	32,914.55	32,915
San Luis Obispo County Environmental Health	32.50	0.41002419	13.33	13
San Luis Obispo Newspapers	38.88	0.41002419	15.94	16
Select Business Systems	1,800.50	0.41002419	738.25	738
Shipsey & Seitz	7,749.00	0.41002419	3,177.28	3,177
SLO Public Works Department	39,572.26	0.41002419	16,225.58	16,226
Software Optimization Specialists	5,280.00	0.41002419	2,164.93	2,165
South Bay Community Center	1,946.25	0.41002419	798.01	798
Staley, Richard & Paulette	3,464.01	0.41002419	1,420.33	1,420
State Water Resources Control Board	872.00	0.41002419	357.54	358
Tutt Tree & Crane Services	300.00	0.41002419	123.01	123

Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
Local 76 Phillips 66 Conoco 76	957.82	0.41002419	392.73	393
Van Blarcom Leibold McClendon & Mann	23,515.39	0.41002419	9,641.88	9,642
Wallace Group	14,863.57	0.41002419	6,094.42	6,094
Whitakes Contractors, Inc	1,287,500.00	0.41002419	527,906.14	527,906
Willdan	91,257.41	0.41002419	37,417.75	37,418
Wilvert, Cal & Rosemary	3,299.06	0.41002419	1,352.69	1,353
WRA & Associates	96,011.80	0.41002419	39,367.16	39,367
<b>Total</b>	12,181,504.95			4,994,711.65
<b>Calcs based on formula</b>	12,181,504.95			
<b>Dollars Available</b>				4,994,711.65
<b>Difference</b>	0.00			0.00
<b>*Bank of the West</b>				1,639,783.00
<b>*Monterey Mechanical Co</b>				246,328
<b>**Claim transferred to Monterey Mechanical Co</b>				2,271,663