

**Julie Kennedy, President**  
**Lisa Palmer, Vice President**  
**Tom Fayram, Director**  
**Greg Parks, Director**  
**Tom Nelson, Director**



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**FINANCE SUBCOMMITTEE MEETING**

**Posted: 5-2-2025**

**May 9, 2025 – 8:30 AM**  
**St. Mark's In The Valley**

**2901 Nojoqui Avenue, Los Olivos, California 93441**

**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Nelson**

This meeting will be held both in-person and electronically via Zoom Meetings. In-person the meeting will be held at the above locations.

The public will also be able to hear and participate electronically via Zoom by using the following links:

Zoom: <https://us06web.zoom.us/j/84350602040?pwd=2VNVNnaY2fzB7MI6OML33oz2sND8RU.1>  
By Phone: +1 669 900 6833 US (San Jose) Meeting ID: 843 5060 2040 Passcode: 909261  
One tap mobile: +16694449171,,84350602040#,,,,\*909261# US

The Los Olivos Community Services District is committed to ensuring equal access to meetings. In compliance with the American Disabilities Act, if you need special assistance to participate in the meeting or need this agenda provided in a disability-related alternative format, please call 805.500.4098 or email to [losolivoscscsd@gmail.com](mailto:losolivoscscsd@gmail.com). Any public records, which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at a location to be determined in Los Olivos, California 93441.

**MEETING AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENTS**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board but not on the agenda today (Gov. Code - 54954.3). The public may also request future agenda topics at this time. Speakers are limited to a maximum of 3 minutes. Due to the requirements of the Ralph M. Brown Act, the Board of Directors cannot take action today on any matter not on the agenda, but a matter raised during Public Comments can be referred to District staff for discussion and possible action at a future meeting.

**ADMINISTRATIVE ITEMS:**

All matters listed hereunder constitute an administrative / consent agenda and will be acted upon by a single vote of the Board. Matters listed on the Consent Agenda will be read only on the request of a member of the Subcommittee, in which event the matter may be removed from the Consent Agenda and considered as a separate item. Public may comment on any of the items prior to the vote being taken by the Subcommittee.

**4. CONSENT AGENDA**

**A. MINUTES APPROVAL**

Approval of the minutes from January 3, 2025.

Note: Although no meeting was held on February 7, 2025; March 7, 2025; or April 4, 2025 as originally planned, a copy of the "minutes" noting that those meeting did not occur due to a lack of a quorum is attached.

**BUSINESS ITEMS:**

All matters listed hereunder will be acted upon separately and public comment will be held for each item.

**Los Olivos Community Services District, P.O. Box 345, Los Olivos, CA 93441, (805) 500-4098**

[losolivoscscsd@gmail.com](mailto:losolivoscscsd@gmail.com), [www.losolivoscscsd.com](http://www.losolivoscscsd.com)

Agenda Packet

Page 1 of 34

**5. INVOICE REVIEW AND RECOMMENDATION**

The Subcommittee will review and recommend to the full Board of Directors, payment of those unpaid invoices that were received on or before May 1, 2025.

No.	Invoice Date	Invoice #	Provider	Amount
1	4/30/2025	2388606	Stantec – LOCSD to Sunny Field Park force main	\$ 306.00
2	4/22/2025	95000	A&W – Legal Services	\$ 819.00
3	5/1/2025	20254	GWS – General Manager Services	\$ 4,350.00

Project	Vendor	To Date (inc. above)	Total Authorization
City of Solvang Connection	Stantec – LOCSD to Sunny Field Park force main	\$ 56,250.00	\$ 56,250.00
Groundwater Monitoring	GSI – Bi-annual sampling and testing	\$ 7,414.01	\$ 14,300.00

**6. DRAFT BUDGET FY 2025-26**

The General Manager has prepared a draft budget for the fiscal year 2025-26 (FY 2025-26). The District’s FY 2025-26 budget runs from July 1, 2025 through June 30, 2026. The Subcommittee will review the draft budget and may make one or more recommendations to the full Board of Directors.

**7. BUDGET REPORTS**

The General Manager will review the most recent budget reports (attached) and comment on changes to financial systems.

**INFORMATIONAL ITEMS:**

All matters listed hereunder are informational only, no action will be taken, and public comment not received.

**8. SUBCOMMITTEE MEMBER COMMENTS**

Subcommittee members will give reports on any meetings that they attended on behalf of the Subcommittee and/or choose to comment on various Subcommittee activities. Subcommittee member requests for future agenda items may also be made at this time.

**9. ADJOURNMENT**

# ITEM 4A – MINUTES

**MINUTES**

Julie Kennedy, President  
Lisa Palmer, Vice President  
Tom Fayram, Director  
Greg Parks, Director  
Tom Nelson, Director



**LOS OLIVOS COMMUNITY SERVICES DISTRICT  
FINANCE SUBCOMMITTEE MEETING**

**Posted: 12-30-2024**

**January 3, 2025 – 8:30 AM**

**St. Mark's In The Valley**

**2901 Nojoqui Avenue, Los Olivos, California 93441**

**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Subcommittee: President Julie Kennedy (Chair) and Director Parks**

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**MEETING AGENDA**

**1. CALL TO ORDER**

**President Kennedy (Chair) calls the meeting to order at 8:31 AM**

**2. ROLL CALL**

**Present: President Kennedy, Director Parks**

**Absent: None**

**3. PUBLIC COMMENTS**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board but not on the agenda today (Gov. Code - 54954.3). The public may also request future agenda topics at this time. Speakers are limited to a maximum of 3 minutes. Due to the requirements of the Ralph M. Brown Act, the Board of Directors cannot take action today on any matter not on the agenda, but a matter raised during Public Comments can be referred to District staff for discussion and possible action at a future meeting.

**Chair Kennedy opens the floor to public comment.**

**No requests to speak.**

**ADMINISTRATIVE ITEMS:**

All matters listed hereunder constitute an administrative / consent agenda and will be acted upon by a single vote of the Board. Matters listed on the Consent Agenda will be read only on the request of a member of the Subcommittee, in which event the matter may be removed from the Consent Agenda and considered as a separate item. Public may comment on any of the items prior to the vote being taken by the Subcommittee.

**4. CONSENT AGENDA**

**A. MINUTES APPROVAL**

Approval of the minutes from December 6, 2024.

**Chair Kennedy opens the floor to public comment.**

**No requests to speak.**

**Los Olivos Community Services District, P.O. Box 345, Los Olivos, CA 93441, (805) 500-4098**

[losolivoscscsd@gmail.com](mailto:losolivoscscsd@gmail.com), [www.losolivoscscsd.com](http://www.losolivoscscsd.com)

Agenda Packet

Page 4 of 34

**Motion to approve the minutes from December 6, 2024.**

**Motion by: Director Parks, Second: Chair Kennedy**

**Voice vote: 2-0**

**BUSINESS ITEMS:**

All matters listed hereunder will be acted upon separately and public comment will be held for each item.

**5. INVOICE REVIEW AND RECOMMENDATION**

The Subcommittee will review and recommend to the full Board of Directors, payment of those unpaid invoices that were received on or before December 30, 2024.

**NOTE: There was a \$45.40 charge from A&W on their November bill, that the GM authorized to be paid with the rest of the bill (92002).**

No.	Invoice Date	Invoice #	Provider	Amount
1	11/20/2024	88074	MNS – Engineering and Support Services	\$ 987.50
2	12/17/2024	88303	MNS – Engineering and Support Services	\$ 802.50
3	12/06/2024	876.006-1	GSI – Bi-annual sampling and testing	\$ 5,395.26
4	11/11/2024	FB59056	Carollo – City of Solvang WWTP Engineering	\$ 2,291.00
5	11/14/2024	92001	A&W – Legal Services	\$ 1,846.80
6	12/30/2024	202412	Savage – General Manager Services	\$ 5,070.00

Project	Vendor	To Date (inc. above)	Total Authorization
City of Solvang Connection	WSC – Treatment Infrastructure (pumps, pipes)	\$ 17,032.50	\$ 18,787.00
City of Solvang Connection	Carollo – Treatment Plant Impacts	\$ 15,131.25	\$ 40,240.00
FY 2023-24 Audit	MLH		\$ 3,250.00

GM Savage introduces the item noting that there was one “hold over” charge from A&W in the amount of \$45.40 that he approved last month. It was contained in the Finance Subcommittee and Regular Meeting packets, just not separately approved.

GM Savage goes on to note that the Stantec work is well underway and that MLH has begun the FY 2023-24 Audit work.

**Chair Kennedy opens the floor to public comment.**

**No requests to speak.**

**Motion to accept the invoices and recommend the invoices for approval at the full board.**

**Motion by: Director Parks, Second: Chair Kennedy**

**Voice vote: 2-0**

**6. BUDGET REPORTS**

The General Manager will review the most recent budget reports (attached) and comment on changes to financial systems.

GM Savage briefly walks through the budget reports contained in the agenda packet..

Chair Kennedy asks about the State grant, with GM Savage responding that DE Pike is still working with the State on getting the funds.

**Chair Kennedy opens the floor to public comment.**

**No requests to speak.**

**INFORMATIONAL ITEMS:**

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**7. SUBCOMMITTEE MEMBER COMMENTS**

Subcommittee members will give reports on any meetings that they attended on behalf of the Subcommittee and/or choose to comment on various Subcommittee activities. Subcommittee member requests for future agenda items may also be made at this time.

Chair Kennedy - None

Director Parks - None


**8. ADJOURNMENT**

**Motion to adjourn at 8:37 AM**

**Motion by: Director Parks, Second: Chair Kennedy**

**Voice vote: 2-0**

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Approved:

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President Julie Kennedy

Julie Kennedy, President  
Lisa Palmer, Vice President  
Tom Fayram, Director  
Greg Parks, Director  
Tom Nelson, Director



**LOS OLIVOS COMMUNITY SERVICES DISTRICT  
FINANCE SUBCOMMITTEE MEETING**

**Posted: 1-30-2025**

**February 7, 2025 – 8:30 AM**

**St. Mark's In The Valley**

**2901 Nojoqui Avenue, Los Olivos, California 93441**

**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Parks**

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**This meeting was cancelled due to a lack of a quorum.**

Respectfully submitted:

Guy W. Savage  
General Manager – Los Olivos Community Services District

Julie Kennedy, President  
Lisa Palmer, Vice President  
Tom Fayram, Director  
Greg Parks, Director  
Tom Nelson, Director



**LOS OLIVOS COMMUNITY SERVICES DISTRICT  
FINANCE SUBCOMMITTEE MEETING**

**Posted: 3-3-2025**

**March 7, 2025 – 8:30 AM  
St. Mark's In The Valley  
2901 Nojoqui Avenue, Los Olivos, California 93441  
Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Parks**

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Respectfully submitted:

Guy W. Savage  
General Manager – Los Olivos Community Services District

**Julie Kennedy, President**  
**Lisa Palmer, Vice President**  
**Tom Fayram, Director**  
**Greg Parks, Director**  
**Tom Nelson, Director**



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**FINANCE SUBCOMMITTEE MEETING**  
**April 4, 2025 – 8:30 AM**  
**St. Mark's In The Valley**  
**2901 Nojoqui Avenue, Los Olivos, California 93441**  
**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Parks**

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**This meeting was cancelled due to a lack of a quorum.**

Respectfully submitted:

Guy W. Savage  
General Manager – Los Olivos Community Services District

**ITEM 5 - INVOICES**

**INVOICES**



1 Park Plaza, Suite 1000  
 Irvine, CA 92614  
 P (949) 223-1170 • F (949) 223-1180  
 awattorneys.com

Federal Tax ID: 55-0814676

**LOS OLIVOS COMMUNITY SERVICES DISTRICT (01245)  
 MONTHLY BILLING SUMMARY**

Billing Period: March 2025

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	3.50	819.00	0.00	0.00	819.00	
<b>TOTALS:</b>	<b>3.50</b>	<b>819.00</b>	<b>0.00</b>	<b>0.00</b>	<b>819.00</b>	



1 Park Plaza, Suite 1000  
 Irvine, CA 92614  
 Phone: (949) 223-1170  
 Fax: (949) 223-1180  
 Federal Tax ID: 55-0814676

Los Olivos Community Services District  
 General Manager  
 PO Box 345  
 Los Olivos, CA 93441

April 22, 2025  
 Bill No. 95000

For Legal Services Rendered Through 3/31/25

CLIENT: 01245 - Los Olivos Community Services District  
 MATTER: 0001 - General

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
03/04/25	MDK	REVIEW AGENDA PACKET AND EMAIL G. SAVAGE RE SAME	0.50	117.00
03/11/25	MDK	REVIEW STATEMENT OF REIMBURSABLE CHARGES AND EXCHANGE EMAIL WITH G. SAVAGE RE SAME	0.20	46.80
03/12/25	MDK	REVIEW PUBLIC COMMENT EMAIL FROM GOTT	0.10	23.40
03/12/25	MDK	ATTEND BOARD MEETING	2.00	468.00
03/13/25	MDK	DRAFT EMAIL TO G. SAVAGE RE ED ISSUES	0.20	46.80
03/14/25	KL	TELEPHONE CONFERENCE WITH SAVAGE RE STAFFING	0.10	23.40
03/14/25	MDK	EXCHANGE EMAIL WITH G. SAVAGE RE PROUISLOU OF INFO TO BOARD ON ED ISSUES	0.10	23.40
03/19/25	MDK	EXCHANGE EMAIL WITH G. SAVAGE RE LOTS WITH TAX EXEMPTIONS	0.10	23.40
03/20/25	MDK	REVIEW LAFCO AGENDA ITEM FOR EXTENTION	0.20	46.80
<b>Total Professional Services</b>			<b>3.50</b>	<b>\$819.00</b>

**PROFESSIONAL SERVICES SUMMARY**

Client: 01245 - Los Olivos Community Services District  
Matter: 0001 - General

April 22, 2025  
Page 2

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
KL	Keith Lemieux	0.10	234.00	23.40
MDK	Martin D. Koczanowicz	3.40	234.00	795.60
<b>Total Professional Services</b>		<b>3.50</b>		<b>\$819.00</b>

**CURRENT BILL TOTAL AMOUNT DUE**

**\$819.00**

Balance Forward:

1,989.00

**Receipts Since Last Bill**

<b>Date</b>	<b>Description</b>	<b>Total Applied</b>
03/26/25	Payment - Thank you, Check # EFT	-912.60
04/16/25	ACH Payment - Thank you	-1,076.40
Less Total Payments		<u>-1,989.00</u>

Payments & Adjustments:

-1,989.00

**Total Due:**

**\$819.00**

# Please return this page with remittance

to  
Aleshire & Wynder LLP

**Bill Number:** 95000  
**Bill Date:** April 22, 2025  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	819.00
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>819.00</u></b>
Balance Forward:	1,989.00
Payments & Adjustments:	-1,989.00
<b>Total Due:</b>	<b><u>819.00</u></b>

**Amount enclosed:** \_\_\_\_\_

**Thank You**



INVOICE

<b>Invoice Number</b>	2388606
<b>Invoice Date</b>	April 30, 2025
<b>Customer Number</b>	163739
<b>Project Number</b>	184032474

<b>Bill To</b>	<b><u>EFT/ACH Remit To (Preferred)</u></b>	<b>Alternative Remit To</b>
Los Olivos Community Service District Guy Savage PO Box 345 Los Olivos CA 93441 United States	Stantec Consulting Services Inc. (SCSI) Bank of America ABA No. : 111000012 Account No: 3752096026	Stantec Consulting Services Inc. (SCSI) 13980 Collections Center Drive Chicago IL 60693 United States Federal Tax ID 11-2167170

**Project Description:** Los Olivos to Solvang Sewer Pipeline

<b>Stantec Project Manager:</b>	Poytress, Carrie Elizabeth
<b>Authorization Amount:</b>	\$56,250.00
<b>Authorization Previously Billed:</b>	\$55,944.00
<b>Authorization Billed to Date:</b>	\$56,250.00
<b>Current Invoice Due:</b>	\$306.00
<b>For Period Ending:</b>	April 18, 2025

**Invoice email:** GM.LOCSD@gmail.com

**Net Due in 30 Days or in accordance with terms of the contract**

**Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager**



# INVOICE

**FROM:**

Guy W. Savage  
PO Box 894  
Los Olivos, Ca 93441

**BILL TO:**

Via electronic delivery  
President Julie Kennedy  
Los Olivos Community Services District  
PO Box 345  
Los Olivos, Ca 93441

**Invoice #:** 20254  
**Invoice Date:** 5/1/2025

Dear President Kennedy,

Please see the below for professional services provided, plus any expenditures made on behalf of the District. The attached tally of hours (units) exceeds those being billed below. This is being done to track the hours for future reference. Per agreement, the hours will be capped at thirty (30) or as authorized by the District.

Date	Description	Units	Rate	Amount
5/1/2025	General Manager Services - LOCSD (3/25/25-4/30/25) See Attached for Details	30	\$ 145.00	\$ 4,350.00
<b>Total</b>				<b>\$ 4,350.00</b>

Thank you for your continued support.



Email: [GM.LOCSD@gmail.com](mailto:GM.LOCSD@gmail.com)

Date	Description	Hours	Grant			Amount Grant Reimbursable
			Reimbursable	Rate	Amount	
27-Mar	Staples (for labels)	0.25		\$ 145.00	\$ 36.25	\$ -
	Finance Sub Addendum	0.25		\$ 145.00	\$ 36.25	\$ -
28-Mar	Emails, LAFCO presentation update	0.5		\$ 145.00	\$ 72.50	\$ -
31-Mar	Meeting w/Supv Hartmann's office, EDDM	0.75		\$ 145.00	\$ 108.75	\$ -
	City of Solvang & SYCSD	1		\$ 145.00	\$ 145.00	\$ -
	Audit rfqs, budgeting	0.75		\$ 145.00	\$ 108.75	\$ -
1-Apr	May Workshop mailers, stamps and labels	0.75		\$ 145.00	\$ 108.75	\$ -
3-Apr	LAFCO meeting, Bargett, incl. travel time	5.5		\$ 145.00	\$ 797.50	\$ -
4-Apr	Finance and PM Subcommittee meetings	2		\$ 145.00	\$ 290.00	\$ -
	Regular meeting agenda	2.75		\$ 145.00	\$ 398.75	\$ -
	Emails, meeting follow up	0.75		\$ 145.00	\$ 108.75	\$ -
	Website updates	0.75		\$ 145.00	\$ 108.75	\$ -
7-Apr	Emails, admin	1		\$ 145.00	\$ 145.00	\$ -
8-Apr	Dunn, May preso, Prop 218 discussions	1.5		\$ 145.00	\$ 217.50	\$ -
9-Apr	Regular meeting	2.5		\$ 145.00	\$ 362.50	\$ -
	Regular meeting minutes, video post, etc.	0.75		\$ 145.00	\$ 108.75	\$ -
	Form 700, emails, meeting prep	2		\$ 145.00	\$ 290.00	\$ -
	May Workshop presentation	1.5		\$ 145.00	\$ 217.50	\$ -
10-Apr	Emails, meeting follow up	1		\$ 145.00	\$ 145.00	\$ -
11-Apr	Gott PRA	0.75		\$ 145.00	\$ 108.75	\$ -
	Emails	0.5		\$ 145.00	\$ 72.50	\$ -
12-Apr	Gott PRA	0.25		\$ 145.00	\$ 36.25	\$ -
	Tech design, emails	0.5		\$ 145.00	\$ 72.50	\$ -
13-Apr	Groundwater monitoring, emails	0.5		\$ 145.00	\$ 72.50	\$ -
	Meeting follow up	0.5		\$ 145.00	\$ 72.50	\$ -
15-Apr	Matt Reilly - polling consultant	0.25		\$ 145.00	\$ 36.25	\$ -
17-Apr	Community questions/emails	0.5		\$ 145.00	\$ 72.50	\$ -
18-Apr	Community questions/emails	0.75		\$ 145.00	\$ 108.75	\$ -
23-Apr	Kennedy call, follow ups	1.5		\$ 145.00	\$ 217.50	\$ -
	Workshop presentation, emails, workshop reminder	1.75		\$ 145.00	\$ 253.75	\$ -
	Gott PRA	1.25		\$ 145.00	\$ 181.25	\$ -
25-Apr	Grange hall coordination	0.5		\$ 145.00	\$ 72.50	\$ -
29-Apr	public email responses	0.5		\$ 145.00	\$ 72.50	\$ -
30-Apr	EHS, GSI, and Kennedy calls; emails	1.25		\$ 145.00	\$ 181.25	\$ -
				\$ 145.00	\$ -	\$ -
<b>Totals</b>		<b>37.5</b>	<b>0</b>		<b>\$ 5,437.50</b>	<b>\$ -</b>
<b>Grand Totals</b>		<b>Hours</b>	<b>37.50</b>			<b>\$ 5,437.50</b>

**ITEM 6 – DRAFT BUDGET FY 2025-26**

**DRAFT BUDGET FY 2025-26**

## FY 2025-26 Budget Process and Timeline Review

<b>PROPOSED STEPS</b>		<b>DATE</b>
1	DRAFT Budget to Finance Subcommittee	4/4/2025
2	Budget Workshop, after Regular Meeting concludes	4/9/2025
3	GM prepares recommended DRAFT Budget	4/30/2025
4	Finance Committee prepares and approves recommended DRAFT Budget to present to Board	5/9/2025
5	Board Approves a PRELIMINARY budget at a Regular Meeting and determines a Hearing Date, after Community Workshop concludes	5/14/2025
6	<p>The District will publish a notice stating that the GM has prepared a proposed final budget which is available for inspection on the website; and include the date, time, and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.</p> <p>Publication must be at least 2 weeks before Budget adoption meeting in at least one newspaper of general circulation in the district. NOTE: The notice must be PUBLISHED at least two weeks before the hearing, (Santa Maria Times). It only needs to be published one time. Post DRAFT Budget on Website.</p>	5/20/2024 - publication must be at least 2 weeks before 6/11/2025 meeting
7	FINAL Budget hearing, part of Regular Meeting	6/11/2025
8	Post FINAL Budget on website	6/20/2025



# FY 2025-26 PROPOSED BUDGET

## **BOARD OF DIRECTORS**

**Julie Kennedy, President**

**Lisa Palmer, Vice President**

**Tom Fayram, Director**

**Tom Nelson, Director**

**Greg Parks, Director**

**General Manager**

**Guy Savage**

Board of Directors:

The following pages provide an overview of the Proposed Budget for the Los Olivos Community Service District (LOCSD) for the Fiscal Year 2025-26 (FY 2025-26). The LOCSD fiscal year begins on July 1; therefore, FY 2025-26 runs from July 1, 2025 to June 30, 2026. Details of the Proposed Budget can be found on Page 4 of this document and are based on input from your March 12, 2024 Strategic and Budget Planning session, coupled with subsequent commentary in open session and from your Finance Subcommittee.

The LOCSD Proposed Budget for FY 2025-26 has been prepared consistent with the current FY 2024-25 budget. By law, the LOCSD is required to develop and adopt a balanced budget. A balanced budget is one where the total expected revenues are equal to total planned spending.

For FY 2025-26, the LOCSD anticipates \$610,630 in total cash and revenues to be available for expenditure during the fiscal year. This includes \$310,853 in fund balance from FY 2024-25, \$4,903 in Interest Income, and \$294,874 in Special Tax Revenues.

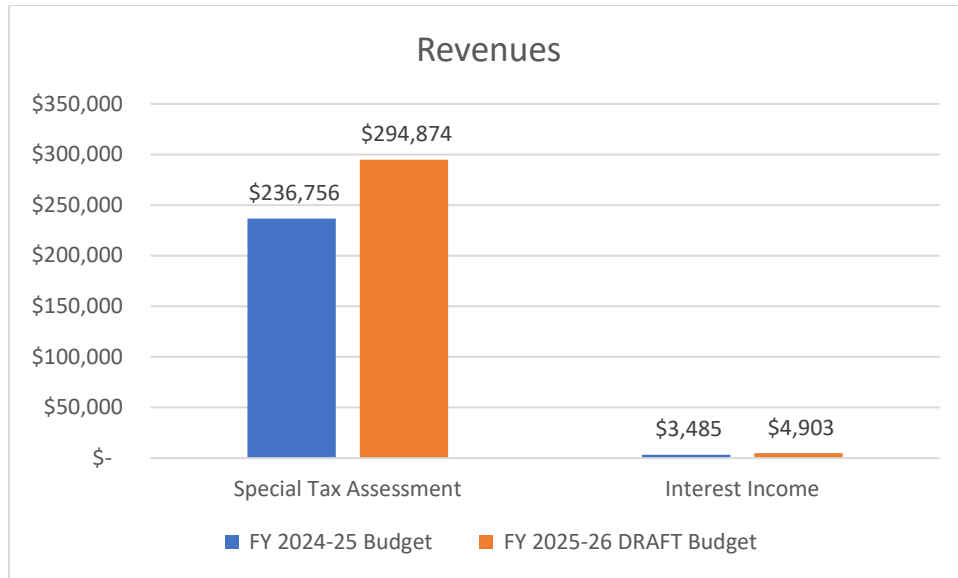
Expenses for FY 2025-26 are anticipated to be \$585,268, including all normal and professional services expenditures. Of particular note is \$425,000 in Professional and Special Services expense that are intended to set aside funding for 80% design, engineering, and cost studies (\$300,000) and environmental review (\$125,000).

Reserves are anticipated to be set at \$58,975 for the fiscal year.

Importantly, should the two Professional and Special Services expenses and normal service expenditures forecast be accurate, the LOCSD will need to use \$33,612 of its reserves to cover the forecast costs, leaving just \$25,362 in reserves at the end of the year. While not a preferred approach, the General Manager believes that this is a reasonable approach particularly as the District does not have assets that must be maintained and can manage its other professional services expenditures throughout the year. One significant downside is that very little funds will be carried into the subsequent fiscal year (FY 2026-27) and future activities will need to be curtailed until additional funding is obtained.

**FY 2024-25 to FY 2025-26 Comparisons**

The Adopted FY 2024-25 budget included \$236,756 in Special Tax Assessment revenues. The FY 2025-26 Proposed Budget assumes \$294,874 in Special Tax Assessments revenues. The FY 2025-26 figure is based on actual receipts in FY 2025-26 and assumes a 2.5% increase. No grant funds are assumed or budgeted for in FY 2025-26.



**Chart 1 – Comparison of FY 2024-25 to FY 2025-26 Revenue Sources**

Expenses

The expenses in the FY 2025-26 Proposed Budget includes those activities that are required to operate the LOCS D during a typical year plus any planned projects. The proposed Services and Supplies expense totals \$585,268.

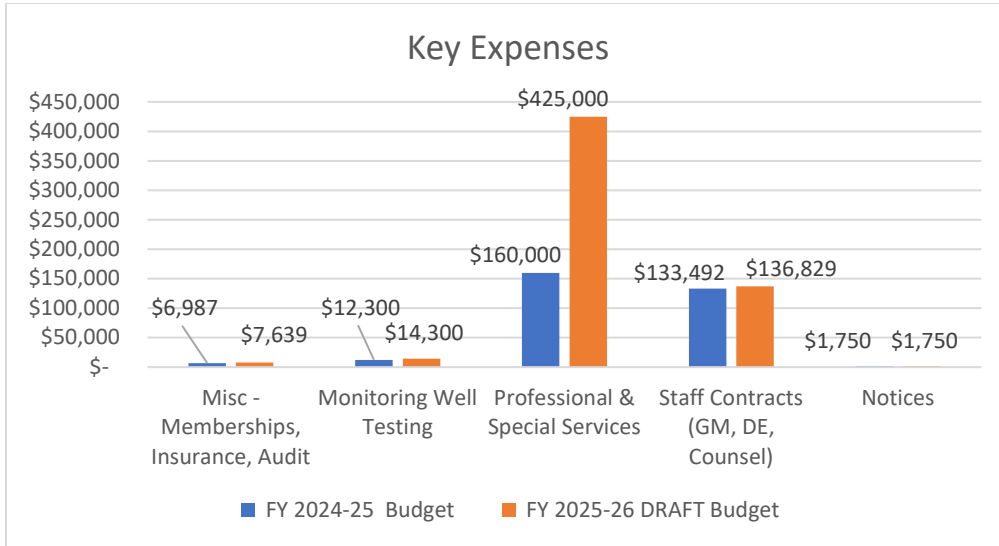
Annually incurred expenses such as insurance, audit, and office expenses comprise the majority of the smaller amounts included in the Proposed Budget. The amounts used for these expenses in the FY 2025-26 Proposed Budget were based on quotes from existing service providers or prior year actuals.

Expenses related to Legal Fees and Contractual Services (GM and DE contracts) are based on a straight-line projection of FY 2024-25 actuals, plus any contractually agreed to increases. Where a contractually agreed increase is expected, a 2.5% Consumer Price Index (CPI) increase was assumed. Unlike prior years, a specific budget line item has been added for Groundwater Monitoring Well testing. The budgeted amount is based on the contract with GSI Water Solutions, who has been doing the LOCS D’s testing since the District drilled its first wells in 2023.

As part of your FY 2025-26 budget discussions, your Board emphasized increased public engagement. For this reason, five public notifications, including mailers to all property owners within the LOCS D, have been assumed. Additionally, the LOCS D is required to provide public notice in a local newspaper for its Budget Hearing. Combined, these Publication and Legal Notice costs are estimated to be \$1,750 for FY 2025-26.

The other significant expense shown in the FY 2025-26 Proposed Budget is Professional & Special Service. Based on recommendations from the Finance Subcommittee, an amount of \$425,000 is shown in the Proposed Budget for Professional and Special Services. This amount includes \$300,000 for 80% design, engineering, and cost estimating and \$125,000 for environmental review.

Additional notable expenses include staff contracts for the General Manager, District Engineer, and District Counsel. Each of these was estimated based on current year costs through March and then a calculation was made to estimate a full 12-month expense amount, then a 2.5% CPI adjustment was added.



**Chart 2 – Comparison of FY 2024-25 to FY 2025-26 Key Expenses**

Reserves

The final amount shown on FY 2025-26 Proposed Budget is a Reserve. Per Board Policy, this amount should be budgeted no less than 10% of the current operating budget. As was done beginning in FY 2023-24, instead of using an amount tied directly to the operating budget, a calculation related to the Special Tax Revenues was used. Therefore, the amount shown for Operational Reserve is \$58,975, or 20% of the Special Tax Revenues.

Unallocated Funds

After expenditures, and setting aside an operational reserve, the District has no unallocated funds. This amount will be highly dependent on the amount of funds “carried over” from FY 2024-25. Meaning it is driven by funds that were not spent in FY 2024-25. This amount can be targeted as the year progresses towards new efforts your Board would like to see completed.

**Los Olivos Community Services District  
FY 2025-26 Budget (DRAFT) - 4/4/2025**

Line Item Account	FY 2024-25 Budget	FY 2024-25 Budget (as of 3/11/25)	FY 2025-26 DRAFT Budget w/carry over	FY 2025-26 DRAFT Budget zero based	Notes
<b>Beginning Balance</b>	\$ 302,199	\$ 285,475	\$ 310,853	\$ -	
<b>Revenues</b>					
<b>Taxes</b>					
3066 -- Special Tax Assessment	\$ 236,756	\$ 143,841	\$ 294,874	\$ 294,874	2x amount recv'd by 3/11 (one payment * 2)+2.5%
<b>Taxes</b>	\$ 236,756	\$ 143,841	\$ 294,874	\$ 294,874	
<b>Use of Money and Property</b>					
3380 -- Interest Income	\$ 3,485	\$ 4,903	\$ 4,903	\$ 4,903	YTD
3381 -- Unrealized Gain/Loss Invstmnts	\$ -	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>	\$ 3,485	\$ 4,903	\$ 4,903	\$ 4,903	
<b>Intergovernmental Revenue</b>					
4339 -- State - Other	\$ -	\$ -	\$ -	\$ -	
4840 -- Other Governmental Agencies	\$ -	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>	\$ -	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>					
5895 and 5909 -- Donations	\$ -	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	\$ -	\$ -	\$ -	\$ -	
<b>Total Cash &amp; Revenues</b>	\$ 555,767	\$ 434,219	\$ 610,630	\$ 299,777	
<b>Expenditures</b>					
<b>Services and Supplies</b>					
7090 -- Insurance	\$ 2,787	\$ 2,770	\$ 2,839	\$ 2,839	SALY+2.5%
7324 -- Audit and Accounting Fees	\$ 2,900	\$ -	\$ 3,500	\$ 3,500	Actual 2023-24
7325 -- Other Professional Services (Well Testing)	\$ 12,300	\$ 7,414	\$ 14,300	\$ 14,300	Per contract, twice a year, all 5 wells, nitrates only
7430 -- Memberships	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	SALY
7450 -- Office Expense	\$ -	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 160,000		\$ 425,000	\$ 425,000	\$300K 80% Design, \$125k Environmental
7508 -- Legal Fees	\$ 28,061	\$ 12,335	\$ 28,762	\$ 28,762	SALY+2.5%
7510 -- Contractual Services (GM Contract, Engineer)	\$ 105,431	\$ 50,847	\$ 108,067	\$ 108,067	SALY+2.5%
7530 -- Publications & Legal Notices	\$ 1,750	\$ -	\$ 1,500	\$ 1,500	Budget notices + 3 workshops mailers, etc. at \$300 per workshop
7671 -- Special Projects	\$ -	\$ -	\$ -	\$ -	
7732 -- Training	\$ -	\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	\$ 314,529	\$ 73,366	\$ 585,268	\$ 585,268	
<b>Other Charges</b>					
7894 - Communication Services	\$ -	\$ -	\$ -	\$ -	
<b>Other Charges</b>	\$ -	\$ -	\$ -	\$ -	
<b>Operational Reserve</b>					
	\$ 47,351		\$ 58,975	\$ 58,975	20% of Special Tax Revenues
<b>Reserve</b>	\$ 47,351	\$ -	\$ 58,975	\$ 58,975	
<b>Total Expenditures</b>	\$ 361,880	\$ 73,366	\$ 644,243	\$ 644,243	
<b>Ending Balance</b>	\$ 193,888	\$ 360,853	\$ (33,612)	\$ (344,466)	

**Table 1 – FY 2025-26 Proposed Budget**

**Year Over Year Comparison of Budgets**

Los Olivos Community Services District FY 2025-26 Budget (DRAFT)												
Line Item Account	FY 2020-21 Budget	FY 2020-21 (as of 6/30/2021)	FY 2021-22 Budget	FY 2021-22 (as of 6/30/2022)	FY 2022-23 Budget	FY 2022-23 YTD Actuals (as of 6/30/23)	FY 2023-24 Budget	FY 2023-24 YTD Actuals (as of 6/30/24)	FY 2024-25 Budget	FY 2024-25 Budget (as of 3/11/25)	FY 2025-26 DRAFT Budget w/carry over	Notes
<b>Beginning Balance</b>	\$ 193,885	\$ 193,885	\$ 213,370	\$ 213,370	\$ 136,475	\$ 136,475	\$ 48,678	\$ 87,567	\$ 259,257	\$ 285,475	\$ 310,853	
<b>Revenues</b>												
<b>Taxes</b>												
3066 -- Special Tax Assessment	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 143,841	\$ 294,874	2x amount rec'd by 3/11 (one payment * 2)+2.5%
<b>Taxes</b>	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 143,841	\$ 294,874	
<b>Use of Money and Property</b>												
3380 -- Interest Income		\$ 839	\$ -	\$ 764	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 4,903	\$ 4,903	YTD
3381 -- Unrealized Gain/Loss Invstmnts		\$ (1,157)	\$ (80)	\$ (6,602)		\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>		\$ (319)	\$ (80)	\$ (5,838)	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 4,903	\$ 4,903	
<b>Intergovernmental Revenue</b>												
4339 -- State - Other	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
4840 -- Other Governmental Agencies								\$ 105,508	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>								\$ 180,508	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>												
5895 and 5909 -- Donations								\$ 20,020	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 20,020	\$ -	\$ -	\$ -	
<b>Total Cash &amp; Revenues</b>	\$ 562,772	\$ 435,575	\$ 683,543	\$ 451,849	\$ 510,124	\$ 395,447	\$ 277,072	\$ 533,622	\$ 555,767	\$ 434,219	\$ 610,630	
<b>Expenditures</b>												
<b>Services and Supplies</b>												
7090 -- Insurance	\$ 2,320	\$ -	\$ 2,500	\$ 162	\$ 2,500	\$ 2,800	\$ 2,934	\$ 2,933	\$ 2,787	\$ 2,770	\$ 2,839	SALY+2.5%
7324 -- Audit and Accounting Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 178	\$ 4,000	\$ 7,775	\$ 2,500	\$ 844	\$ 2,900	\$ -	\$ 3,500	Actual 2023-24
7325 -- Other Professional Services (Well Testing)		\$ -	\$ 10,000	\$ -		\$ -			\$ 12,300	\$ 7,414	\$ 14,300	Per contract, twice a year, all 5 wells, nitrates only
7430 -- Memberships	\$ 1,200	\$ 3,533	\$ 1,200	\$ 1,102	\$ 1,200	\$ 1,287	\$ 1,300	\$ 1,244	\$ 1,300	\$ -	\$ 1,300	SALY
7450 -- Office Expense	\$ 2,000		\$ 2,000	\$ 600	\$ 2,000	\$ -		\$ 756	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 193,500	\$ 54,191	\$ 439,000	\$ 156,283	\$ 189,908	\$ 219,384	\$ 78,886	\$ 148,986	\$ 160,000		\$ 425,000	\$300K 80% Design, \$125k Environmental
7508 -- Legal Fees	\$ 27,000	\$ 17,921	\$ 27,000	\$ 27,165	\$ 30,000	\$ 36,481	\$ 45,529	\$ 23,268	\$ 28,061	\$ 12,335	\$ 28,762	SALY+2.5%
7510 -- Contractual Services (IGM Contract, Engineer)	\$ 80,400	\$ 95,023	\$ 67,000	\$ 103,038	\$ 49,000	\$ 79,041	\$ 98,643	\$ 95,761	\$ 105,431	\$ 50,847	\$ 108,067	SALY+2.5%
7530 -- Publications & Legal Notices	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,750		\$ 1,750	\$ -	\$ 1,500	Budget notices + 3 workshops mailers, etc. at \$300 per workshop
7671 -- Special Projects	\$ 8,000	\$ -	\$ 15,000	\$ -	\$ 175,000	\$ -		\$ 574	\$ -	\$ -	\$ -	
7732 -- Training	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -			\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	\$ 320,920	\$ 172,668	\$ 574,200	\$ 288,527	\$ 460,108	\$ 346,769	\$ 231,542	\$ 274,365	\$ 314,529	\$ 73,366	\$ 585,268	
<b>Other Charges</b>												
7894 - Communication Services	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Other Charges</b>	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Operational Reserve</b>												
<b>Reserve</b>												
							\$ 45,530		\$ 47,351		\$ 58,975	20% of Special Tax Revenues
							\$ 45,530	\$ -	\$ 47,351	\$ -	\$ 58,975	
<b>Total Expenditures</b>	\$ 321,850	\$ 173,268	\$ 575,130	\$ 288,527	\$ 460,108	\$ 346,769	\$ 277,072	\$ 274,365	\$ 361,880	\$ 73,366	\$ 644,243	
<b>Ending Balance</b>	\$ 240,922	\$ 262,307	\$ 108,413	\$ 163,321	\$ 49,293	\$ 48,678	\$ 0	\$ 259,257	\$ 193,888	\$ 360,853	\$ (33,612)	

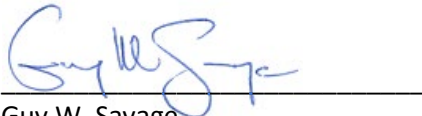
**FY 2025-26 Budget Timeline**

<b>PROPOSED STEPS</b>		<b>DATE</b>
1	DRAFT Budget to Finance Subcommittee	4/4/2025
2	Budget Workshop, after Regular Meeting concludes	4/9/2025
3	GM prepares recommended DRAFT Budget	4/30/2025
4	Finance Committee prepares and approves recommended DRAFT Budget to present to Board	5/9/2025
5	Board Approves a PRELIMINARY budget at a Regular Meeting and determines a Hearing Date, after Community Workshop concludes	5/14/2025
6	The District will publish a notice stating that the GM has prepared a proposed final budget which is available for inspection on the website; and include the date, time, and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.  Publication must be at least 2 weeks before Budget adoption meeting in at least one newspaper of general circulation in the district. NOTE: The notice must be PUBLISHED at least two weeks before the hearing, (Santa Maria Times). It only needs to be published one time. Post DRAFT Budget on Website.	5/20/2024 - publication must be at least 2 weeks before 6/11/2025 meeting
7	FINAL Budget hearing, part of Regular Meeting	6/11/2025
8	Post FINAL Budget on website	6/20/2025

**Table 2 – FY 2025-26 Budget Timeline**

As a resident of the District, I would like to thank you for your ongoing support of the Los Olivos Community Services District’s mission to improve groundwater quality by converting septic systems to a community wastewater collection, treatment, and reclamation facility in the Los Olivos area.

Sincerely,

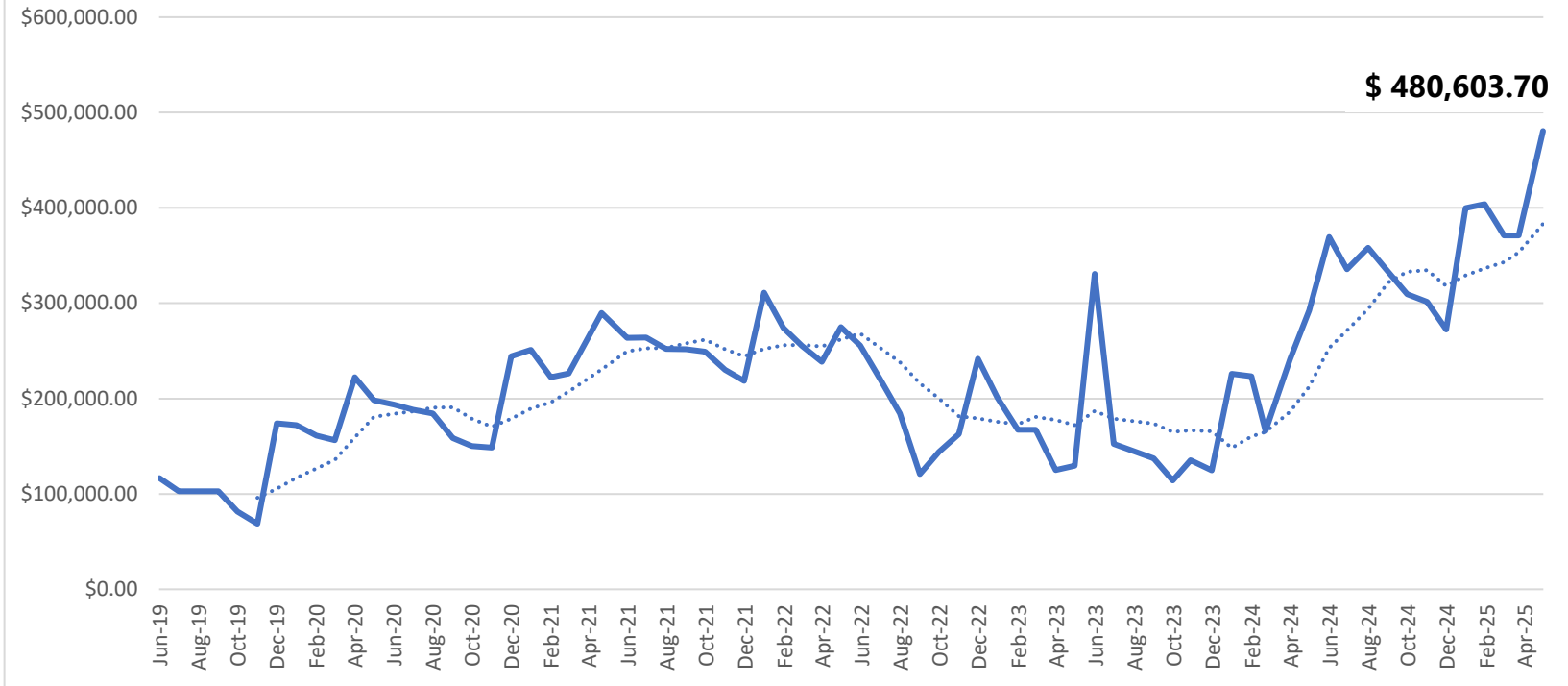


Guy W. Savage  
General Manager  
Los Olivos Community Services District

# ITEM 7 – BUDGET REPORTS

## BUDGET REPORTS

Los Olivos CSD Cash Balance History - w/6 month Trendline



# Cash Balances

As of: 4/30/2025  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund	4/1/2025 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	4/30/2025 Ending Balance
3490 -- Los Olivos CSD	397,836.57	0.00	104,588.03	0.00	21,820.90	480,603.70
Total Report	397,836.57	0.00	104,588.03	0.00	21,820.90	480,603.70

# General Ledger Trial Balance

As of: 4/30/2025  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3490 -- Los Olivos CSD

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	324,224.67	511,039.35	354,660.32	480,603.70
0240 -- Interest Receivable	2,259.32	8,018.89	10,278.21	0.00
Total Assets	326,483.99	519,058.24	364,938.53	480,603.70
Total Assets & Other Debits	326,483.99	519,058.24	364,938.53	480,603.70
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	6,400.00	6,400.00	0.00
1015 -- EFT Payable	0.00	200,011.88	200,011.88	0.00
1210 -- Accounts Payable	0.00	206,411.88	206,411.88	0.00
1730 -- Unidentified Deposits	0.00	75,000.00	75,000.00	0.00
Total Liabilities	0.00	487,823.76	487,823.76	0.00
<b>Equity</b>				
2200 -- Fund Balance-Residual	-326,483.99	0.00	0.00	-326,483.99
2710 -- Revenues/Other Fin Sources	0.00	147,839.44	508,780.03	-360,940.59
2810 -- Expenditures/Other Fin Uses	0.00	206,820.88	0.00	206,820.88
Total Equity	-326,483.99	354,660.32	508,780.03	-480,603.70
Total Liabilities, Equity & Other Credits	-326,483.99	842,484.08	996,603.79	-480,603.70
Total Los Olivos CSD	0.00	1,361,542.32	1,361,542.32	0.00

# Balance Sheet

As of: 4/30/2025  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3490 -- Los Olivos CSD

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	324,224.67	511,039.35	354,660.32	480,603.70
0240 -- Interest Receivable	2,259.32	8,018.89	10,278.21	0.00
<b>Total Assets</b>	<b>326,483.99</b>	<b>519,058.24</b>	<b>364,938.53</b>	<b>480,603.70</b>
<b>Total Assets &amp; Other Debits</b>	<b>326,483.99</b>	<b>519,058.24</b>	<b>364,938.53</b>	<b>480,603.70</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	6,400.00	6,400.00	0.00
1015 -- EFT Payable	0.00	200,011.88	200,011.88	0.00
1210 -- Accounts Payable	0.00	206,411.88	206,411.88	0.00
1730 -- Unidentified Deposits	0.00	75,000.00	75,000.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>487,823.76</b>	<b>487,823.76</b>	<b>0.00</b>
<b>Equity</b>				
2200 -- Fund Balance-Residual	326,483.99	354,660.32	508,780.03	480,603.70
<b>Total Equity</b>	<b>326,483.99</b>	<b>354,660.32</b>	<b>508,780.03</b>	<b>480,603.70</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>326,483.99</b>	<b>842,484.08</b>	<b>996,603.79</b>	<b>480,603.70</b>

# Financial Status

As of: 4/30/2025 (83% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

## Fund 3490 -- Los Olivos CSD

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	4/30/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3066 -- Special Tax Assessment	0.00	245,313.28	245,313.28	--
Taxes	0.00	245,313.28	245,313.28	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	8,018.89	8,018.89	--
Use of Money and Property	0.00	8,018.89	8,018.89	--
<b>Intergovernmental Revenue-State</b>				
4339 -- State-Other	0.00	75,000.00	75,000.00	--
Intergovernmental Revenue-State	0.00	75,000.00	75,000.00	--
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	0.00	32,608.42	32,608.42	--
Intergovernmental Revenue-Other	0.00	32,608.42	32,608.42	--
<b>Revenues</b>	0.00	360,940.59	360,940.59	--
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7090 -- Insurance	0.00	2,769.86	-2,769.86	--
7324 -- Audit and Accounting Fees	0.00	6,809.00	-6,809.00	--
7460 -- Professional & Special Service	0.00	117,908.77	-117,908.77	--
7508 -- Legal Fees	0.00	14,323.80	-14,323.80	--
7510 -- Contractual Services	0.00	65,009.45	-65,009.45	--
Services and Supplies	0.00	206,820.88	-206,820.88	--
<b>Expenditures</b>	0.00	206,820.88	-206,820.88	--
Los Olivos CSD	0.00	154,119.71	154,119.71	--

# Financial Status

As of: 4/30/2025 (83% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

## Fund 3490 -- Los Olivos CSD

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	4/30/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Net Financial Impact	0.00	154,119.71	154,119.71	--