

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



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

**Posted: 9-2-2024**

**September 6, 2024 – 8:30 AM**

**St Mark's in the Valley Episcopal Church  
2901 Nojoqui Ave, Los Olivos CA 93441**

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

**Finance Committee: President Julie Kennedy (Chair), Vice President Lisa Palmer and General Manager Guy Savage**

This meeting will be held both in-person and electronically via Zoom Meetings. In-person the meeting will be held at the following locations:  
St Mark's in the Valley Episcopal Church, 2901 Nojoqui Ave, Los Olivos CA 93441

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

Zoom: <https://us06web.zoom.us/j/81937722522?pwd=SWpSU0RYZFliZTBLNGphZG41TGs4dz09>  
By Phone: +1 669 900 6833 US (San Jose) Meeting ID: 819 3772 2522 Passcode: 914085  
One tap mobile: +14086380968,,81937722522#,,,,\*914085# US (San Jose)

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 July 3, 2024.

### 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 September 2, 2024.

No.	Invoice Date	Invoice #	Provider	Amount
1	6/14/2024	87236	A&W – Legal Services	\$ 1,915.20
2	7/3/2024	87876	A&W – Legal Services	\$ 1,117.20
3	8/12/2024	88724	A&W – Legal Services	\$ 1,618.80
4	5/31/2024	86487	MNS – Engineering and Support Services	\$ 790.00
5	6/28/2024	86723	MNS – Engineering and Support Services	\$ 303.75
6	7/9/2024	86857	MNS – Engineering and Support Services	\$ 815.00
7	8/20/2024	87185	MNS – Engineering and Support Services	\$ 2,085.00
8	9/2/2024	20247	Savage – General Manager Services	\$ 6,398.23
9	9/2/2024	20248	Savage – General Manager Services	\$ 4,637.98
10	7/8/2024	00876.005 - 3	GSI – Monitoring Wells (Grant Reimbursable)	\$ 901.25
11	6/30/2024	I-5038	MLH – 2022-23 Audit Services	\$ 2,900.00

Project	Vendor	To Date (inc. above)	Remaining Authorization
Audit (2023)	Moss, Levy & Hartzheim, LLP	\$ 2,900.00	\$ 2,900.00

**6. BUDGET REPORTS**

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

**7. CONSIDERATION OF THE AUDIT REPORT FOR YEAR ENDING JUNE 30, 2023 (LOCS D FY 2022-23)**

The Subcommittee will consider making a recommendation to the full Board of Directors regarding the audit report submitted by Moss, Levy & Hartzheim for the fiscal year ended June 30, 2023 (LOCS D fiscal year 2022-23).

**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 4 – MINUTES

**MINUTES**

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



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

**Posted: 6-28-2024**

**July 3, 2024 – 8:30 AM**

**St Mark's in the Valley Episcopal Church  
2901 Nojoqui Ave, Los Olivos CA 93441**

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

**Finance Committee: President Julie Kennedy (Chair), Vice President Lisa Palmer and General Manager Guy Savage**

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Zoom: <https://us06web.zoom.us/j/81937722522?pwd=SWpSU0RYZFliZTBLNGphZG41TGs4dz09>  
By Phone: +1 669 900 6833 US (San Jose) Meeting ID: 819 3772 2522 Passcode: 914085  
One tap mobile: +14086380968,,81937722522#,,,,\*914085# US (San Jose)

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## MEETING AGENDA

### 1. CALL TO ORDER

**Chair Kennedy calls the meeting to order at: 8:30 AM**

### 2. ROLL CALL

**Present: President (Chair) Kennedy, Vice President Palmer, General Manager Savage**

**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 June 7, 2024.

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

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

Agenda Packet

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

No requests to speak

**Motion to approve the consent agenda.**

**Motion by: VP Palmer, Second: President Kennedy**

**Voice vote 3-0**

**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 June 28, 2024.

No.	Invoice Date	Invoice #	Provider	Amount
1	6/13/2024	00876.005 - 1	GSI – Monitoring wells – split sample, add constituents, report (Grant Reimbursable)	\$ 14,739.76
2	6/14/2024	00876.005 - 2	GSI – Monitoring wells – split sample, add constituents, report, lab reports, draft TM (Grant Reimbursable)	\$ 2,231.25
3	6/14/2024	7948	SDRMA – Annual Insurance	\$ 2,769.86
4	6/28/2024	20246	Savage – GM Services (Portions Grant Reimbursable)	\$ 6,345.99

Each year, the District is billed via a Journal Entry for usage of the County’s financial system, FIN. The amount billed for this past year is shown below. Payment was approved by the GM, consistent with his authorization.

No.	Invoice Date	Invoice #	Provider	Amount
1	6/10/2024	JOURNAL ENTRY	County of Santa Barbara FIN Usage	\$ 836.00

Project	Vendor	To Date (inc. above)	Remaining Authorization
Audit (Pre 2023)	Moss, Levy & Hartzheim, LLP	\$ 2,780.00	\$ 4,995.00
Audit (2023)	Moss, Levy & Hartzheim, LLP	\$ 0.00	\$ 2,900.00
Groundwater Wells	Various	\$ 107,215.50	\$ 14,229.50

GM Savage briefly introduces the item, noting that there isn’t anything spectacular in the invoices. He adds that he included a Journal Entry section this month, as it is an annual billing that the District must pay, and he wanted to ensure full transparency on the payment that has already been made.

President Kennedy asks whether the SDRMA insurance includes professional liability. GM Savage says he will get the answer and bring it to the full Board meeting.

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

No requests to speak.

**Motion to recommend approval of invoices, as presented.**

**Motion by: VP Palmer, Second: President Kennedy**

**Voice vote 3-0**

**BUDGET REPORTS**

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

GM Savage walks through the provided budget reports. He notes that he performed some cleanup of the spreadsheets behind the cash balance chart. GM Savage comments that the County’s transition to Workday still has no timeline.

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

No requests to speak.

**6. CONSIDERATION OF THE DRAFT AUDIT REPORT FOR YEAR ENDING JUNE 30, 2023 (LOCSD FY 2022-23)**

The Subcommittee will consider making a recommendation to the full Board of Directors regarding the draft audit report submitted by Moss, Levy & Hartzheim for the fiscal year ended June 30, 2023 (LOCSD fiscal year 2022-23).

GM Savage notes that while no recommendation action is required, he agendaized the item such that the subcommittee could consider making a recommendation to the full Board of Directors. GM Savage notes to clarifications he would like: page 43 of agenda – include wells as a 30 year item and page 46 of agenda – what was depreciated versus not depreciated.

President Kennedy asks what was depreciated previously, specifically, was it the Stantec work.

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

No requests to speak.

GM Savage asks if the subcommittee wants to make a recommendation to the full Board of Directors. VP Palmer says she would like to make sure we understand before this group makes a recommendation.

President Kennedy notes that it is nice that there are no findings.

GM Savage notes that we may need to switch vendors for our next audit.

**INFORMATIONAL ITEMS:**

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

**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.

Vice President Palmer – Asks about the WRDA funding, GM Savage responds there is a mistake in the bill, the amount should be \$462,500. She then asks about the bond on the upcoming ballot.

President Kennedy – none

GM Savage – none

**8. ADJOURNMENT**

**Motion to adjourn at 8:47 AM.**

**Motion by: Director Palmer; Second: Director Kennedy**

**Voice vote: 3-0**

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Approved:

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President Julie Kennedy

**ITEM 5 - INVOICES**

**INVOICES**



201 N. Calle Cesar Chavez | Suite 300  
Santa Barbara, CA 93103

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May 31, 2024

Project No: LOCD.180392.00

Invoice No: 86487

Los Olivos Community Services District

P.O. Box 553

Los Olivos, CA 93441

Principal Jeffrey Edwards  
 Project Manager Douglas Pike  
 Project LOCD.180392.00 District Support Services

This Invoice includes:

1. General District Support Tasks: \$420.00
2. Engineering Tasks:
  - a. General Support Tasks: Attend Meeting \$370

**Professional Services for the Period: April 01, 2024 to April 30, 2024**

Level 2 TASK01 District Management

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Project Coordinator	4.00	105.00	420.00
Totals	4.00		420.00
<b>Total Labor</b>			<b>420.00</b>
<b>Level 2 Subtotal</b>			<b>\$420.00</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
District Engineer	2.00	185.00	370.00
Totals	2.00		370.00
<b>Total Labor</b>			<b>370.00</b>
<b>Level 2 Subtotal</b>			<b>\$370.00</b>

**Current Invoice Amount \$790.00**



**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
86112	4/16/2024	1,420.00
<b>Total</b>		<b>1,420.00</b>

# Billing Backup

Wednesday, August 28, 2024

MNS Engineers, Inc.

Invoice 86487 Dated 5/31/2024

4:42:30 PM

Project LOCS.D.180392.00 District Support Services  
 Level 2 TASK01 District Management

## Professional Personnel

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Project Coordinator				
Zepeda, Mary	4/4/2024	.25	105.00	26.25
	File and Upload A&W Invoice; Update Budget Tracking Log			
Zepeda, Mary	4/11/2024	2.00	105.00	210.00
	Update A&W, GSI, GWS, MNS, Regen, and Streamline Invoices for payment via FIN; Update Budget Tracking Log			
Zepeda, Mary	4/12/2024	1.00	105.00	105.00
	Create and Process Single Payment Claims for A&W, GSI, GWS, MNS, Regen, and Streamline Invoices for DP; Update Budget Tracking Log			
Zepeda, Mary	4/26/2024	.75	105.00	78.75
	File and Upload MNS Invoice; Update Budget Tracking Log; File Streamline Receipt; Follow-up with DP re SBC Invoice N55777; Provide SBC Invoice N55777 and Payment Details to GS			
	Totals	4.00		420.00
	<b>Total Labor</b>			<b>420.00</b>
			<b>Level 2 Subtotal</b>	<b>\$420.00</b>

Level 2 TASK02 Engineering Tasks

## Professional Personnel

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
District Engineer				
Pike, Douglas	4/10/2024	2.00	185.00	370.00
	Attend and participate in Board Meeting			
	Totals	2.00		370.00
	<b>Total Labor</b>			<b>370.00</b>
			<b>Level 2 Subtotal</b>	<b>\$370.00</b>
			<b>Project Total</b>	<b>\$790.00</b>
			<b>Total this Report</b>	<b>\$790.00</b>



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June 28, 2024

Project No: LOCD.180392.00

Invoice No: 86723

Los Olivos Community Services District

P.O. Box 553

Los Olivos, CA 93441

Principal Jeffrey Edwards  
Project Manager Douglas Pike  
Project LOCD.180392.00 District Support Services

This Invoice includes:

1. General District Support Tasks: \$26.26
2. Engineering Tasks:
  - a. General Support Tasks: Attend Meeting \$277.50

**Professional Services for the Period: May 01, 2024 to May 31, 2024**

Level 2 TASK01 District Management

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Project Coordinator	.25	105.00	26.25	
Totals	.25		26.25	
<b>Total Labor</b>				<b>26.25</b>
<b>Level 2 Subtotal</b>				<b>\$26.25</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer	1.50	185.00	277.50	
Totals	1.50		277.50	
<b>Total Labor</b>				<b>277.50</b>
<b>Level 2 Subtotal</b>				<b>\$277.50</b>

**Current Invoice Amount \$303.75**

**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
86487	5/31/2024	790.00
<b>Total</b>		<b>790.00</b>

# Billing Backup

Friday, June 28, 2024

MNS Engineers, Inc.

Invoice 86723 Dated 6/28/2024

9:21:28 AM

Project	LOCD.180392.00	District Support Services		
Level 2	TASK01	District Management		

**Professional Personnel**

	Hours	Rate	Amount
Project Coordinator Zepeda, Mary			
5/6/2024	.25	105.00	26.25
File and Upload A&W Invoice; Update Budget Tracking Log			
Totals	.25		26.25
<b>Total Labor</b>			<b>26.25</b>

**Level 2 Subtotal                    \$26.25**

Level 2	TASK02	Engineering Tasks		
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**Professional Personnel**

	Hours	Rate	Amount
District Engineer Pike, Douglas			
5/15/2024	1.50	185.00	277.50
District Meeting Attendance and support			
Totals	1.50		277.50
<b>Total Labor</b>			<b>277.50</b>

**Level 2 Subtotal                    \$277.50**

**Project Total                            \$303.75**

**Total this Report                    \$303.75**



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July 09, 2024

Project No: LOCSD.180392.00

Invoice No: 86857

Los Olivos Community Services District

P.O. Box 553

Los Olivos, CA 93441

Principal Jeffrey Edwards  
 Project Manager Douglas Pike  
 Project LOCSD.180392.00 District Support Services

This Invoice includes:

1. General District Support Tasks: \$722.50
2. Engineering Tasks:
  - a. General Support Tasks: Attend Meeting \$92.50

**Professional Services for the Period: June 01, 2024 to June 30, 2024**

Level 2 TASK01 District Management

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Project Coordinator	6.00	105.00	630.00
District Engineer	.50	185.00	92.50
Totals	6.50		722.50
<b>Total Labor</b>			<b>722.50</b>
<b>Level 2 Subtotal</b>			<b>\$722.50</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
District Engineer	.50	185.00	92.50
Totals	.50		92.50
<b>Total Labor</b>			<b>92.50</b>
<b>Level 2 Subtotal</b>			<b>\$92.50</b>

<b>Current Invoice Amount</b>	<b>\$815.00</b>
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**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
86487	5/31/2024	790.00
86723	6/28/2024	303.75
<b>Total</b>		<b>1,093.75</b>

# Billing Backup

Tuesday, July 9, 2024

MNS Engineers, Inc.

Invoice 86857 Dated 7/9/2024

11:27:03 AM

Project LOCSD.180392.00 District Support Services  
 Level 2 TASK01 District Management

**Professional Personnel**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Project Coordinator						
Zepeda, Mary	6/4/2024		2.00	105.00	210.00	
	Prepare A&W, GSI, GWS, MNS, Regen Invoices for payment via FIN; Update Budget Tracking Log					
Zepeda, Mary	6/5/2024		2.25	105.00	236.25	
	Create and Process Single Payment Claims for A&W, GSI, GWS, MNS, Regen, Invoices for DP; Update Budget Tracking Log; Follow-up with Auditors Help Desk re Inbox Issue and access requirements					
Zepeda, Mary	6/14/2024		.25	105.00	26.25	
	File and Upload A&W Invoice; Update Budget Tracking Log					
Zepeda, Mary	6/17/2024		1.00	105.00	105.00	
	Prepare A&W, GWS, Regen and FIN Invoices for payment via FIN; Update Budget Tracking Log					
Zepeda, Mary	6/26/2024		.50	105.00	52.50	
	Assist DP re Response to FIN Inquiry re Regen Invoice					
District Engineer						
Pike, Douglas	6/10/2024		.50	185.00	92.50	
	FIN invoices w/Mary					
	Totals		6.50		722.50	
	<b>Total Labor</b>					<b>722.50</b>
						<b>Level 2 Subtotal</b>
						<b>\$722.50</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer						
Pike, Douglas	6/12/2024		.50	185.00	92.50	
	Mtg with Guy re: estimates for various project options					
	Totals		.50		92.50	
	<b>Total Labor</b>					<b>92.50</b>
						<b>Level 2 Subtotal</b>
						<b>\$92.50</b>
						<b>Project Total</b>
						<b>\$815.00</b>
						<b>Total this Report</b>
						<b>\$815.00</b>





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August 20, 2024

Project No: LOCSD.180392.00

Invoice No: 87185

Los Olivos Community Services District

P.O. Box 553

Los Olivos, CA 93441

Principal Jeffrey Edwards  
 Project Manager Douglas Pike  
 Project LOCSD.180392.00 District Support Services

This Invoice includes:

1. General District Support Tasks: \$512.50
2. Engineering Tasks: \$1,572.50

**Professional Services for the Period: July 01, 2024 to July 31, 2024**

Level 2 TASK01 District Management

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Project Coordinator	4.00	105.00	420.00	
District Engineer	.50	185.00	92.50	
Totals	4.50		512.50	
<b>Total Labor</b>				<b>512.50</b>
				<b>Level 2 Subtotal</b>
				<b>\$512.50</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer	8.50	185.00	1,572.50	
Totals	8.50		1,572.50	
<b>Total Labor</b>				<b>1,572.50</b>
				<b>Level 2 Subtotal</b>
				<b>\$1,572.50</b>

<b>Current Invoice Amount</b>	<b>\$2,085.00</b>
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**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
86487	5/31/2024	790.00
86723	6/28/2024	303.75
86857	7/9/2024	815.00
<b>Total</b>		<b>1,908.75</b>

# Billing Backup

Tuesday, August 20, 2024

MNS Engineers, Inc.

Invoice 87185 Dated 8/20/2024

12:06:27 PM

Project LOCS.D.180392.00 District Support Services  
 Level 2 TASK01 District Management

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Project Coordinator				
Zepeda, Mary	7/29/2024	2.50	105.00	262.50
	Prepare GSI (2) , GWS, and SDRMA Invoices for payment via FIN; Update Budget Tracking Log			
Zepeda, Mary	7/30/2024	1.50	105.00	157.50
	Create and Process Single Payment Claims for GSI (2), GWS, and SDRMA Invoices for DP; Update Budget Tracking Log			
District Engineer				
Pike, Douglas	7/11/2024	.50	185.00	92.50
	Communications including Stantec request for CAD files and Grant Report			
	Totals	4.50		512.50
	<b>Total Labor</b>			<b>512.50</b>
			<b>Level 2 Subtotal</b>	<b>\$512.50</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
District Engineer				
Pike, Douglas	7/22/2024	.50	185.00	92.50
	Respond to WSC questions regarding Flow rates for modeling the Solvang solution.			
Pike, Douglas	7/29/2024	3.00	185.00	555.00
	Recycled Water Reort			
Pike, Douglas	7/30/2024	5.00	185.00	925.00
	Attend and participate in Technical Committee meeting (1) Recycled Water Grant Report (4)			
	Totals	8.50		1,572.50
	<b>Total Labor</b>			<b>1,572.50</b>
			<b>Level 2 Subtotal</b>	<b>\$1,572.50</b>
			<b>Project Total</b>	<b>\$2,085.00</b>
			<b>Total this Report</b>	<b>\$2,085.00</b>



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: May 2024

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	8.40	1,915.20	0.00	0.00	1,915.20	
<b>TOTALS:</b>	<b>8.40</b>	<b>1,915.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,915.20</b>	



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 Federal Tax ID: 55-0814676

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

June 14, 2024  
 Bill No. 87236

For Legal Services Rendered Through 5/31/24

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

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
05/01/24	SON	CORRESPONDENCE RE DONATIONS	0.50	114.00
05/02/24	SON	CORRESPONDENCE RE DONATIONS	0.20	45.60
05/07/24	SON	CORRESPONDENCE RE WELL TESTING AND REG BD REQUIREMENTS	0.20	45.60
05/09/24	SON	CORRESPONDENCE RE DONATIONS WELL TESTING	0.20	45.60
05/12/24	SON	CORRESPONDENCE RE BOARD MEETING	0.10	22.80
05/12/24	SON	CORRESPONDENCE RE WELL DRILLING	0.10	22.80
05/13/24	PJE	EMAIL EXCHANGE WITH G. SAVAGE; REVIEW AGENDA AND AGENDA ITEMS.	0.70	159.60
05/15/24	PJE	REVIEW AGENDA. ATTEND BOARD MEETING.	3.50	798.00
05/17/24	SON	REVIEW PE EMAIL RE 5/16 BOARD MEETING; PRA REQUEST TO REGULAR BOARD	0.30	68.40
05/22/24	SON	RESEARCH AND EMAIL RE GENERAL MANAGER REVIEW	0.40	91.20
05/23/24	SON	REVIEW AND EDIT WSC AGREEMENT	1.00	228.00
05/28/24	SON	REVIEW/EDIT CAROLLO AGREEMENT; CORRESPONDENCE RE SAME	0.90	205.20

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

June 14, 2024  
Page 2

<b>Date</b>	<b>Attorney</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
05/29/24	SON	REVIEW LOHMEYER LETTER; CORRESPONDENCE RE SAME	0.30	68.40
<b>Total Professional Services</b>			<b>8.40</b>	<b>\$1,915.20</b>

**PROFESSIONAL SERVICES SUMMARY**

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
PJE	Paul J. Early	4.20	228.00	957.60
SON	Steven O'Neill	4.20	228.00	957.60
<b>Total Professional Services</b>		<b>8.40</b>		<b>\$1,915.20</b>

**CURRENT BILL TOTAL AMOUNT DUE**

**\$1,915.20**

Balance Forward:

1,436.40

**Total Due:**

**\$3,351.60**

# Please return this page with remittance

to  
Aleshire & Wynder LLP

**Bill Number:** 87236  
**Bill Date:** June 14, 2024  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	1,915.20
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$1,915.20</u></b>
Balance Forward:	1,436.40
<b>Total Due:</b>	<b><u>\$3,351.60</u></b>

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

**Thank You**



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: June 2024

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	4.90	1,117.20	0.00	0.00	1,117.20	
<b>TOTALS:</b>	<b>4.90</b>	<b>1,117.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,117.20</b>	





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 Irvine, CA 92614  
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 Federal Tax ID: 55-0814676

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

July 3, 2024  
 Bill No. 87876

For Legal Services Rendered Through 6/30/24

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

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
06/01/24	SON	REVIEW MEETING NOTICE	0.10	22.80
06/03/24	SON	CORRESPONDENCE WITH PRES KENNEDY; REVIEW LOHMEYER EMAIL; REVIEW RESOLUTIONS AND CONTRACTS WITH GS; CORRESPONDENCE WITH GS RE BROWN ACT AND CLOSED SESSION; CORRESPONDENCE WITH LOHMEYER	1.50	342.00
06/05/24	SON	REVIEW LOHMEYER LETTER	0.10	22.80
06/11/24	SON	CORRESPONDENCE RE GENERAL MANAGER PERFORMANCE REVIEW PROCEDURE	0.40	91.20
06/12/24	SON	REVIEW AND COMMENT ON CAROLLO AGREEMENT	0.20	45.60
06/12/24	SON	ATTEND BOARD MEETING	2.00	456.00
06/13/24	SON	REVIEW POLO LETTER	0.10	22.80
06/14/24	SON	REVIEW AND EXECUTE RES 24-04; CORRESPONDENCE RE SAME	0.20	45.60
06/27/24	SON	CORRESPONDENCE RE WELL MONITORING REPORT	0.20	45.60
06/28/24	SON	PROP 218 PRESENTATION	0.10	22.80
<b>Total Professional Services</b>			<b>4.90</b>	<b>\$1,117.20</b>

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

July 3, 2024  
Page 2

**PROFESSIONAL SERVICES SUMMARY**

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
SON	Steven O'Neill	4.90	228.00	1,117.20
<b>Total Professional Services</b>		<b>4.90</b>		<b>\$1,117.20</b>

**CURRENT BILL TOTAL AMOUNT DUE** **\$1,117.20**

Balance Forward: 3,351.60

**Receipts Since Last Bill**

<b>Date</b>	<b>Description</b>	<b>Total Applied</b>
06/18/24	Wire Transfer Payment - Thank you	-684.00
06/26/24	Wire Transfer Payment - Thank you	-752.40
Less Total Payments		<u>-1,436.40</u>

Payments & Adjustments: -1,436.40

**Total Due:** **\$3,032.40**

**Please return this page with remittance**

to  
Aleshire & Wynder LLP

**Bill Number:** 87876  
**Bill Date:** July 3, 2024  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	1,117.20
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$1,117.20</u></b>
Balance Forward:	3,351.60
Payments & Adjustments:	-1,436.40
<b>Total Due:</b>	<b><u>\$3,032.40</u></b>

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

**Thank You**



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Irvine, CA 92614  
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awattorneys.com

Federal Tax ID: 55-0814676

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

Billing Period: July 2024

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	7.10	1,618.80	0.00	0.00	1,618.80	
<b>TOTALS:</b>	<b>7.10</b>	<b>1,618.80</b>	<b>0.00</b>	<b>0.00</b>	<b>1,618.80</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

August 12, 2024  
 Bill No. 88724

For Legal Services Rendered Through 7/31/24

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

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
07/01/24	SON	PREPARE 218 PRESENTATION	1.30	296.40
07/02/24	SON	PREPARE 218 PRESENTATION	2.00	456.00
07/05/24	SON	REVIEW SPECIAL TAX, GANN INITIATIVE RESOLUTIONS, AGENDA; CORRESPONDENCE RE SAME	0.40	91.20
07/10/24	SON	PREPARE FOR MEETING; TELEPHONE CONFERENCE WITH GUY; ATTEND BOARD MEETING	2.20	501.60
07/16/24	SON	REVIEW CLOSED SESSION MEMO	0.10	22.80
07/20/24	SON	REVIEW CLOSED SESSION MEMO	0.10	22.80
07/24/24	SON	REVIEW CANDIDATE FILING NOTICE; REVIEW AND EXECUTE GANN AND COLLECTION RESOLUTIONS	0.30	68.40
07/25/24	SON	REVIEW AND COMMENT ON SAVAGE EMPLOYMENT AGREEMENT	0.60	136.80
07/31/24	SON	REVIEW GOTT EMAILS RE OUTREACH AND WORKSHOP	0.10	22.80
<b>Total Professional Services</b>			<b>7.10</b>	<b>\$1,618.80</b>

**PROFESSIONAL SERVICES SUMMARY**

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

August 12, 2024  
Page 2

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
SON	Steven O'Neill	7.10	228.00	1,618.80
<b>Total Professional Services</b>		<b>7.10</b>		<b>\$1,618.80</b>

**CURRENT BILL TOTAL AMOUNT DUE**

**\$1,618.80**

Balance Forward:

3,032.40

**Total Due:**

**\$4,651.20**

**Please return this page with remittance**

to  
Aleshire & Wynder LLP

**Bill Number:** 88724  
**Bill Date:** August 12, 2024  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	1,618.80
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$1,618.80</u></b>
Balance Forward:	3,032.40
<b>Total Due:</b>	<b><u>\$4,651.20</u></b>

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

**Thank You**

# 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 #:** 20247  
**Invoice Date:** 9/2/2024

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
7/31/2024	General Manager Services - LOCSD (7/1/24-7/31/24) See Attached for Details	40	\$ 144.06	\$ 5,762.40
7/29/2024	Inklings - Collection workshop postcards	1	\$ 489.83	\$ 489.83
7/30/2024	USPS - Stamps to mail postcards	1	\$ 146.00	\$ 146.00
				\$ -
				\$ -
<b>Total</b>				<b>\$ 6,398.23</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	
2-Jul	Follow up w/Counsel - Prop 218 presentation	0.25		\$ 144.06	\$ 36.02	\$ -
	Finance subcommittee prep	0.5		\$ 144.06	\$ 72.03	\$ -
3-Jul	Finance subcommittee meeting and minutes	1		\$ 144.06	\$ 144.06	\$ -
	President Kennedy meeting	1		\$ 144.06	\$ 144.06	\$ -
	Emails, website updates	1.5		\$ 144.06	\$ 216.09	\$ -
	Coffee w/a Director coordingation, website, email blast	0.5		\$ 144.06	\$ 72.03	\$ -
	August 21 Workshop coordination	0.5		\$ 144.06	\$ 72.03	\$ -
	July Regular Meeting agenda	2.5		\$ 144.06	\$ 360.15	\$ -
6-Jul	Resolutions 24-06, 24-07, July Reg Agenda	2.25		\$ 144.06	\$ 324.14	\$ -
	LAFCO Presentation	1.75		\$ 144.06	\$ 252.11	\$ -
8-Jul	WSC response - buildout numbers	0.5		\$ 144.06	\$ 72.03	\$ -
	July Regular Meeting prep - workshop planning	0.75		\$ 144.06	\$ 108.05	\$ -
10-Jul	Kennedy discussion, emails	0.5		\$ 144.06	\$ 72.03	\$ -
	Wells - Foxen Canyon and post report	1		\$ 144.06	\$ 144.06	\$ -
	Stormo, Fayram discussion, follow up, July meeting prep	2.25		\$ 144.06	\$ 324.14	\$ -
	August 21 Workshop prep	2		\$ 144.06	\$ 288.12	\$ -
	DE Pike discussion	0.5		\$ 144.06	\$ 72.03	\$ -
	July Regular Meeting	3.75		\$ 144.06	\$ 540.23	\$ -
11-Jul	July Regular Meeting minutes	1		\$ 144.06	\$ 144.06	\$ -
13-Jul	July Regular Meeting video post	0.5		\$ 144.06	\$ 72.03	\$ -
19-Jul	WRDA / related emails and calculations	1.25		\$ 144.06	\$ 180.08	\$ -
20-Jul	PM and Technical Agendas	0.5		\$ 144.06	\$ 72.03	\$ -
24-Jul	PM and Technical Agenda revisions, scheduling	0.25		\$ 144.06	\$ 36.02	\$ -
	Emails, Social Media proposal	1		\$ 144.06	\$ 144.06	\$ -
	Aug 21 workshop materials, coordination w/REGEN and Stantec	1.25		\$ 144.06	\$ 180.08	\$ -
	Audit follow up	0.5		\$ 144.06	\$ 72.03	\$ -
	Minutes, resolutions - scan, post, box save	1		\$ 144.06	\$ 144.06	\$ -
	GM Contract	0.5		\$ 144.06	\$ 72.03	\$ -
25-Jul	Emails	0.5		\$ 144.06	\$ 72.03	\$ -
	Property Tax submittals to County	2.75		\$ 144.06	\$ 396.17	\$ -
28-Jul	Budget, bills	0.75		\$ 144.06	\$ 108.05	\$ -
29-Jul	Emails, phone number troubleshoot, Inklings printing, labels	2.25		\$ 144.06	\$ 324.14	\$ -
30-Jul	Technical Subcommittee meeting, minutes, video post	2		\$ 144.06	\$ 288.12	\$ -
	Stantec - prep for Aug 21 meeting	0.75		\$ 144.06	\$ 108.05	\$ -
	Geoff Green - facilitator - prep for Aug 21 meeting	0.75		\$ 144.06	\$ 108.05	\$ -
	Aug 21 prep and materials	1.5		\$ 144.06	\$ 216.09	\$ -
31-Jul	Project Management Subcommittee meeting, following discussion, mir	2.25		\$ 144.06	\$ 324.14	\$ -
	Aug 21 prep and materials	3.75		\$ 144.06	\$ 540.23	\$ -
				\$ 144.06	\$ -	\$ -
<b>Totals</b>		<b>48</b>	<b>0</b>		<b>\$ 6,914.88</b>	<b>\$ -</b>
<b>Grand Totals</b>		<b>Hours</b>	<b>48.00</b>			<b>\$ 6,914.88</b>



Guy Savage <gm.locsd@gmail.com>

---

## Re: Request to exceed 30 hours - up to 10 hours

1 message

---

**Julie Kennedy** <julie.kennedy.locsd@gmail.com>  
To: General Manager - LOCSD <gm.locsd@gmail.com>

Fri, Jul 5, 2024 at 12:08 PM

Approved, thank you!!

**Julie Kennedy**, Los Olivos Community Services District

---



Phone: 805.946.0431  
Mobile: 805.693.4077  
Email: julie.kennedy.locsd@gmail.com  
Website: www.losolivoscscd.com  
Address: PO Box 345, Los Olivos, CA 93441

On Wed, Jul 3, 2024 at 12:18 PM General Manager - LOCSD <gm.locsd@gmail.com> wrote:

Julie,

With our usual set of meetings, plus early coordination for the August 21 meeting, I am requesting up to 10 additional hours for the month of July. As usual, I plan to "donate" five hours or so, so this will get us close to 45-50 hours this month without any issues.

Guy

-----  
Guy Savage  
General Manager  
Los Olivos Community Services District  
PO Box 345, Los Olivos, CA 93441  
(805) 500-4098  
[www.LosOlivosCSD.com](http://www.LosOlivosCSD.com)

Inklings Printing Co.  
 1693 Mission Drive,  
 Suite C-101  
 Solvang CA 93463

# Invoice 90144

**07/29/24**

**Guy Savage**  
**Los Olivos Community Services Dist.**

Ship To:  
 Los Olivos Community Services Dist.

Pickup

Acct.No	Ordered By	Phone	Fax	P.O. No	Prepared By	Sales Rep
31	Guy Savage	805-500-4098			Heather	

Quantity	Description	Unit Price	Price
1200	<b>Postcards</b> Paper Index 110# Springhill White 8.5 x 5.5 We appreciate the opportunity to be of service to you!	0.3463/Ea	415.59
1	<b>Meeting Poster Large Format</b>	28.0000/Ea	28.00
6	<b>Labels</b> Paper Label Avery Labels (Any)	1.0766/Ea	6.46

INKLING PRINTING COMPANY  
 320 ALISAL RD STE 104  
 SOLVANG CA 93463  
 805-686-0705  
 07/29/2024  
 Trans #: 9 Sale Batch #: 111  
 CREDIT CARD  
 U.S.A. Entry Type: CONTACTLESS  
 \*\*\*\*\*0153  
 TOTAL AMT: USD 5489.43  
 Resp: 421123831128  
 Code: 70337G  
 Ref #: APPROVAL 70337G  
 TransID: 384211837991669  
 APP Name: VISA CREDIT  
 AID: 58F2951DD6DAB82F  
 ATC: 000000000000  
 IAD: 06011203A00000  
 NO SIGNATURE REQUIRED  
 CUSTOMER COPY  
 Received: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Terms	Subtotal	Shipping	Postage	Tax	Total	Paid	Balance
C.O.D.	450.05	0.00	0.00	39.38	489.43	-489.43	0.00

**Pay from this invoice**



LOS OLIVOS  
2880 GRAND AVE STE B  
LOS OLIVOS, CA 93441-9997  
(800)275-8777

07/30/2024 09:49 AM

Product	Qty	Unit Price	Price
Flags2024Coil/100	2	\$73.00	\$146.00

Grand Total: \$146.00

Credit Card Remit \$146.00

Card Name: VISA  
Account #: XXXXXXXXXXXX0153  
Approval #: 85229G  
Transaction #: 166  
AID: A0000000031010 Contactless  
AL: VISA CREDIT

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or call 1-800-410-7420.

UFN: 054560-0441  
Receipt #: 840-59130124-2-1595155-1  
Clerk: 3

# 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 #:** 20248  
**Invoice Date:** 9/2/2024

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
9/2/2024	General Manager Services - LOCSD (8/1/24-8/31/24) See Attached for Details	30	\$ 144.06	\$ 4,321.80
8/20/2024	Inklings - Posters for collection workshop	1	\$ 98.93	\$ 98.93
8/14/2024	USPS - EDDM (mailing for all PO Boxes	1	\$ 167.25	\$ 167.25
8/21/2024	Grange Hall rental fee for collection workshop	1	\$ 50.00	\$ 50.00
				\$ -
<b>Total</b>				<b>\$ 4,637.98</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	
1-Aug	LAFCO	1.25		\$ 144.06	\$ 180.08	\$ -
	Emails, meet with Palmer prior to Coffee w/Director	1		\$ 144.06	\$ 144.06	\$ -
2-Aug	Mattei's MBR site	1.25		\$ 144.06	\$ 180.08	\$ -
	Phone calls (Dickson, Neal, Cloacina, social media), emails	2.75		\$ 144.06	\$ 396.17	\$ -
	PM minutes scan and post	0.25		\$ 144.06	\$ 36.02	\$ -
5-Aug	Schedule, calendar, Kennedy talk, website updates	3.25		\$ 144.06	\$ 468.20	\$ -
6-Aug	Carp Sanitary	0.5		\$ 144.06	\$ 72.03	\$ -
	Carollo meeting	1		\$ 144.06	\$ 144.06	\$ -
	Website updates, Aug 21 first email - save the date	0.5		\$ 144.06	\$ 72.03	\$ -
7-Aug	Bennett Engineering - Paradise, Gridley, Georgetown imps	0.75		\$ 144.06	\$ 108.05	\$ -
8-Aug	Regular agenda 8/14	1.25		\$ 144.06	\$ 180.08	\$ -
12-Aug	Treatment options, including disposal w/Fayram	1.5		\$ 144.06	\$ 216.09	\$ -
	Emails, treatment discussions with other CSDs	0.5		\$ 144.06	\$ 72.03	\$ -
	EDDM for postcards and mailings	0.5		\$ 144.06	\$ 72.03	\$ -
13-Aug	DE Pike, social media calls	1.75		\$ 144.06	\$ 252.11	\$ -
14-Aug	LO Chamber presentation	0.75		\$ 144.06	\$ 108.05	\$ -
	Technical Subcommittee agenda 8/21	0.5		\$ 144.06	\$ 72.03	\$ -
	Effluent / Gravity cost comparison spreadsheet	0.75		\$ 144.06	\$ 108.05	\$ -
	Regular meeting 8/14	3		\$ 144.06	\$ 432.18	\$ -
	Print materials for 8/21	1		\$ 144.06	\$ 144.06	\$ -
	Emails, notices	0.75		\$ 144.06	\$ 108.05	\$ -
15-Aug	Regular meeting 8/14 minutes, website updates, Zoom post	0.5		\$ 144.06	\$ 72.03	\$ -
	Phone calls (REGEN, Fayram, Pike, engineering)	1		\$ 144.06	\$ 144.06	\$ -
19-Aug	Emails, social media strategy review, minutes post	1		\$ 144.06	\$ 144.06	\$ -
	WRF submittal review	1.5		\$ 144.06	\$ 216.09	\$ -
	8/21 materials	0.25		\$ 144.06	\$ 36.02	\$ -
21-Aug	Technical Subcommittee	1		\$ 144.06	\$ 144.06	\$ -
	8/21 meeting setup	1.5		\$ 144.06	\$ 216.09	\$ -
	Pike and Bounds meeting	0.75		\$ 144.06	\$ 108.05	\$ -
	Special meeting	3		\$ 144.06	\$ 432.18	\$ -
22-Aug	Technical Subcommittee minutes	1		\$ 144.06	\$ 144.06	\$ -
	Video post attempts, debug, call to Streamline	0.75		\$ 144.06	\$ 108.05	\$ -
	Follow up with CCRWQCB and REGEN	1.75		\$ 144.06	\$ 252.11	\$ -
23-Aug	Video post attempts, ticket w/Streamline, emails w/Streamline	0.5		\$ 144.06	\$ 72.03	\$ -
24-Aug	Video post	0.5		\$ 144.06	\$ 72.03	\$ -
				\$ 144.06	\$ -	\$ -
<b>Totals</b>		<b>39.75</b>	<b>0</b>		<b>\$ 5,726.39</b>	<b>\$ -</b>
<b>Grand Totals</b>		<b>Hours</b>	<b>39.75</b>			<b>\$ 5,726.39</b>

Inklings Printing Co.  
 1693 Mission Drive,  
 Suite C-101  
 Solvang CA 93463

# Invoice 90341

**08/20/24**

**Guy Savage**  
**Los Olivos Community Services Dist.**  
**P.O. Box 345**  
**Los Olivos CA 93441**

Ship To:  
 Los Olivos Community Services Dist.  
 P.O. Box 345  
 Los Olivos CA 93441

Pickup

Acct.No	Ordered By	Phone	Fax	P.O. No	Prepared By	Sales Rep
31	Guy Savage	805-403-5384			Anna	

Quantity	Description	Unit Price	Price
----------	-------------	------------	-------

1	We appreciate the opportunity to be of service to you!		
1	<b>Maps Large Format (12 orig)</b>	<b>84.0000/Ea</b>	<b>84.00</b>
1	<b>Door Signs (2 orig)</b> Paper Index 110# Springhill White 8.5 x 14 Copier Black	<b>6.9700/Ea</b>	<b>6.97</b>

INKLING PRINTING COMPANY  
 320 ALISAL RD STE 104  
 SOLVANG, CA 93463  
 805-686-6705 12:44  
 08/20/2024 Sale Batch #: 127  
 Trans #: 2  
 CREDIT CARD  
 UJSA  
 Entry Type: CONTACTLESS  
 \*\*\*\*\*0153 \*\*\*/\*\*  
 TOTAL AMT: USD 598.93  
 Resp: 4233206262724G  
 Code #: 252724G  
 Ref #: 00000000000000000000  
 Trans ID: 304233748337533  
 UJSA CREDIT  
 F304A84F48528E8B  
 06011203A00000  
 APP Name: A0000000000000000000  
 AUTH: 000000000000000000000000  
 TC: 000000000000000000000000  
 ID: 000000000000000000000000  
 NO SIGNATURE REQUIRED  
 CUSTOMER COPY

Received: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Terms	Subtotal	Shipping	Postage	Tax	Total	Paid	Balance
C.O.D.	90.97	0.00	0.00	7.96	98.93	-98.93	0.00

**Pay from this invoice**



LOS OLIVOS  
 2880 GRAND AVE STE B  
 LOS OLIVOS, CA 93441-9997  
 (800)275-8777

08/21/2024 09:12 AM

Product	Qty	Unit Price	Price
Box Renewal			\$170.00
ZIP Code™: 93441			
Box #: 345			
Rental Start Date: 09/01/2024			
Next Renewal Date: 08/31/2025			
Customer Name: LISA PALMER			

Grand Total: \$170.00

Personal/Bus Check \$170.00

Preview your Mail  
 Track your Packages  
 Sign up for FREE @  
<https://informeddelivery.usps.com>

All sales final on stamps and postage.  
 Refunds for guaranteed services only.  
 Thank you for your business.

Tell us about your experience.  
 Go to: <https://postalexperience.com/Pos>  
 or scan this code with your mobile device.



or call 1-800-410-7420.

UFN: 054560-0441  
 Receipt #: 840-59130124-1-3832254-1  
 Clerk: 07



# POST OFFICE LOCATIONS AND DROP INFORMATION

Information provided below identifies the Post Office retail units that service the ZIP Codes and routes included in your mailing. Each mailing must be taken to the specified Post Office retail unit as indicated below for processing at the discount postage rate.

1 LOS OLIVOS  
2880 GRAND AVE STE B  
LOS OLIVOS, CA 93441

Phone:  
(805) 688-4573  
Fax: (805) 961-0838  
800-ASK-USPS

**Retail Business Hours**


M	T	W	Th	F	Sa	Su
09:00AM	09:00AM	09:00AM	09:00AM	09:00AM	Closed	Closed
03:00PM	03:00PM	03:00PM	03:00PM	03:00PM	Closed	Closed

ZIP Code	Route	Mailpieces	ZIP Code	Route	Mailpieces	ZIP Code	Route	Mailpieces
93441	PBOX	750						
Total Mailpieces: 750			Approximate Cost: \$167.25					

United States Postal Service  
**Every Door Direct Mail (EDDM) Retail®**

Post Office: Note Mail Arrival Date & Time  
 (Do Not Round Stamp)

<b>Mailer</b>	Name and Address of Individual or Organization for Which Mailing is Prepared Los Olivos Community Services District PO BOX 345 LOS OLIVOS, CA, 93441	Telephone (805) 500-4098	Name and Address of Mailing Agent (If other than mailer)	Telephone
	Customer Registration I.D. (CRID) 27599182		Customer Registration I.D. (CRID) _____	

<b>Mailing</b>	Post Office of Mailing LOS OLIVOS	Processing Category <input checked="" type="checkbox"/> EDDM Flats	Mailer's Mailing Date 08/14/2024	Total # of Bundles	Total # of Pieces per Bundle
	Type of Postage <input type="checkbox"/> EDDM Retail Indicia <input type="checkbox"/> Metered <input type="checkbox"/> Meter Strip	Delivery Type Business & Residential	Weight of a Single Piece ____ . ____ ounces Max Weight 3.3 ounces	Every Door Direct Mail Barcode	
		Route Type(s) PBOX	Incentive/Discount Claimed	 110000000000275991820000103214970075015	

Entry	Price Category	Price	No. of Pieces	Subtotal Postage	Incentive/Discount Amount	Total Postage	Status
DDU	Saturation	0.223	750	\$167.25		\$167.25	PAID ONLINE

Affix Meter Strip Here

<b>Certification</b>	The mailer's signature certifies acceptance of liability for and agreement to pay any revenue deficiencies assessed on this mailing, subject to appeal. If an agent signs this form, the agent certifies that he or she is authorized to sign on behalf of the mailer and that the mailer is bound by the certification and agrees to pay any deficiencies. In addition, agents may be liable for any deficiencies resulting from matters within their responsibility, knowledge, or control. The mailer hereby certifies that all information furnished on this form is accurate, truthful, and complete; that the mail and the supporting documentation comply with all postal standards and the mailing qualifies for the prices and fees claimed; and that the mailing does not contain any matter prohibited by law or postal regulation. I understand that anyone who furnishes false or misleading information on this form or who omits information requested on this form may be subject to criminal and/or civil penalties, including fines and imprisonment.		
	Privacy Notice: For information regarding our Privacy policy visit <a href="http://www.usps.com">www.usps.com</a>		
	Signature of Mailer or Agent	Printed Name of Mailer or Agent Signing Form	Telephone

<b>Acceptance USPS Use Only</b>	Postmaster: Report Total Postage in AIC 207	Subtotal Postage	Incentive/Discount Amount	<b>Acceptance USPS Use Only</b>
	Weight of a Single Piece ____ . ____ ounces	Total Number of Pieces	Total Postage	
	USPS Acceptance Employee Signature	Round Date (Required) Payment Date		
	USPS Acceptance Employee Printed Name			

<b>Verification USPS Use Only</b>	Number of Bundles	Any postage figures adjusted from mailer's entries? If yes, reason: <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Verification USPS Use Only</b>
	I CERTIFY that this mailing has been inspected for each item below if required: (1) eligibility for postage prices claimed; (2) proper preparation (and presort where required); (3) proper completion of postage statement.	Round Date (Required) Verification Date		
		Date Mailer Notified	Contact	
		By (Initials)	Time AM PM	
USPS Verification Employee Signature	Print USPS Verification Employee Printed Name			





**Moss, Levy & Hartzheim LLP**  
 2400 Professional Parkway, Suite 205  
 Santa Maria, CA 93455  
 805-925-2579

Invoice to:

**LOS OLIVOS CSD**  
 PO Box 345  
 Los Olivos, CA 93441

June 30, 2024

Inv #: I-5038  
 ID #: LOCSO

For Professional Services Rendered:

2023 Audit to Date		2,900.00
	<b>Invoice Total</b>	<b>\$2,900.00</b>
	Prior Balance	
	Payments Received – Thank You	
	<b>Total Due</b>	<b>\$2,900.00</b>

**AR Summary Aging**

<b>Current</b>	<b>Over 30</b>	<b>Over 60</b>	<b>Over 90</b>	<b>Over 120</b>	<b>Total AR</b>
0.00	0.00	2,900.00	0.00	0.00	2,900.00



650 NE Holladay St., Suite 900  
 Portland, OR 97232  
 P: 503.239.8799  
 accounting@gsiws.com  
 www.gsiws.com

Guy Savage  
 Los Olivos Community Services District  
 PO Box 345  
 Los Olivos, CA 93441

July 08, 2024  
 Invoice No: 00876.005 - 3

Project 00876.005 Dual Sampling Monitoring Event at 5 LOCSD Monitoring Wells

**Professional Services from June 16, 2024 to July 05, 2024**

Task .001 Sample 5 Existing Monitoring Network Wells

**Labor**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Principal Consultant				
Thompson, Tim	.75	305.00	228.75	
Managing Hydrogeologist				
Lapostol, Andy	1.00	175.00	175.00	
Staff Hydrogeologist				
O'Malley, Katherine	3.00	145.00	435.00	
Administration				
Blagg, Paige	.50	125.00	62.50	
<b>Totals</b>	<b>5.25</b>		<b>901.25</b>	
<b>Total Labor</b>				<b>901.25</b>
				<b>Total this Task</b>
				<b>\$901.25</b>

**Project Summary**

	<b>Current Period</b>	<b>Prior Periods</b>	<b>Invoiced to Date</b>
Total Billings	901.25	16,971.01	17,872.26
Authorized Budget			22,150.00
Budget Remaining			4,277.74
			<b>Total this Invoice</b>
			<b><u><u>\$901.25</u></u></b>

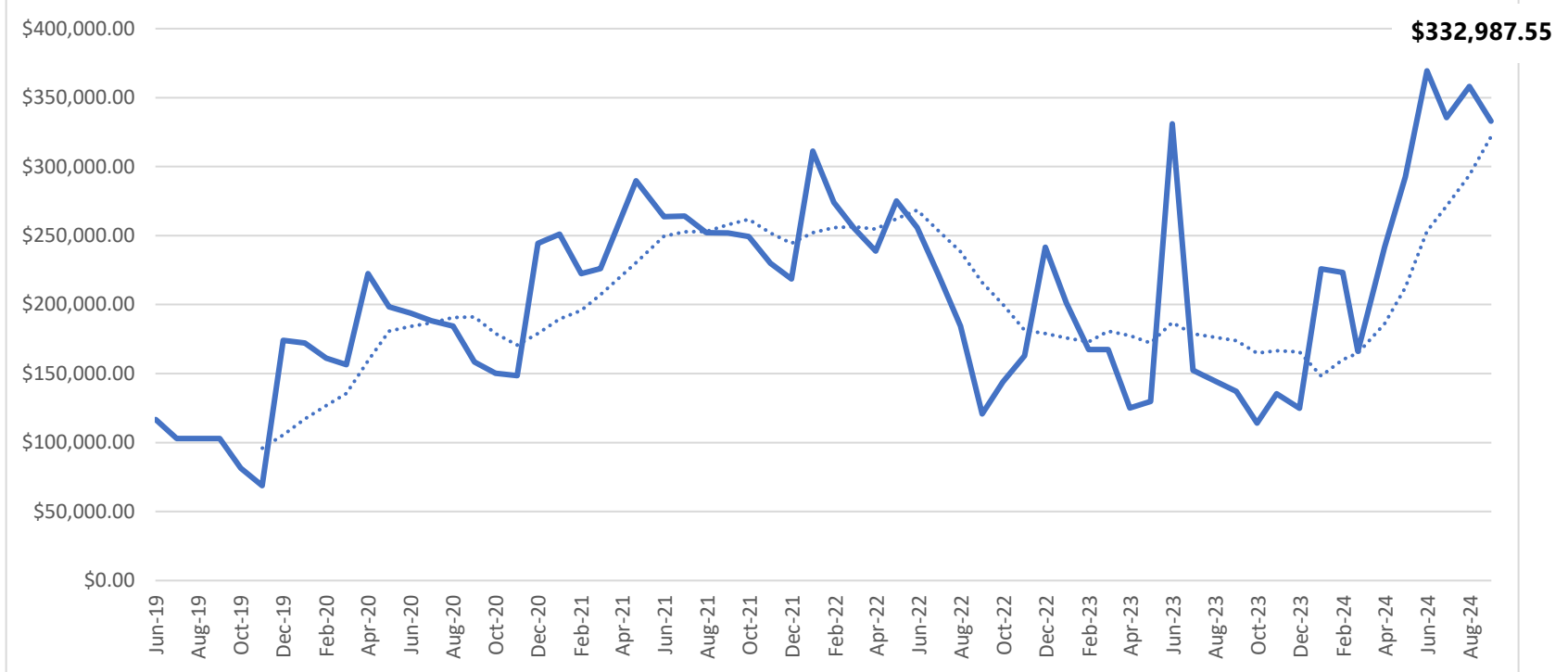
**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
1	6/13/2024	14,739.76
2	6/14/2024	2,231.25
<b>Total</b>		<b>16,971.01</b>

# ITEM 6 – BUDGET REPORTS

## BUDGET REPORTS

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





# Cash Balances

As of: 8/31/2024  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

Fund	8/1/2024 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	8/31/2024 Ending Balance
3490 -- Los Olivos CSD	358,182.16	0.00	901.25	0.00	26,095.86	332,987.55
Total Report	358,182.16	0.00	901.25	0.00	26,095.86	332,987.55

# Financial Status

As of: 8/31/2024 (17% 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	8/31/2024 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	-9.00	-9.00	--
Taxes	0.00	-9.00	-9.00	--
<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	--
Revenues	0.00	32,599.42	32,599.42	--
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7090 -- Insurance	0.00	2,769.86	-2,769.86	--
7460 -- Professional & Special Service	0.00	16,971.01	-16,971.01	--
7510 -- Contractual Services	0.00	6,354.99	-6,354.99	--
Services and Supplies	0.00	26,095.86	-26,095.86	--
Expenditures	0.00	26,095.86	-26,095.86	--
Los Olivos CSD	0.00	6,503.56	6,503.56	--
Net Financial Impact	0.00	6,503.56	6,503.56	--



**LOS OLIVOS COMMUNITY  
SERVICES DISTRICT**

FINANCIAL STATEMENTS  
June 30, 2023

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
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June 30, 2023

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**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Los Olivos Community Services District  
Los Olivos, California

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the Los Olivos Community Services District (the District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Los Olivos Community Services District, as of June 30, 2023, and the respective changes in financial position thereof and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Los Olivos Community Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Los Olivos Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Los Olivos Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Los Olivos Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2024, on our consideration of the Los Olivos Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Moss, Remy & Halzheim LLP*

Santa Maria, CA  
July 10, 2024



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
 June 30, 2023

---

**ASSETS**

Current Assets:

Cash in county treasury	\$ 148,925
Interest receivable	744
Total current assets	<u>149,669</u>

Noncurrent Assets:

Construction in progress	206,303
Capital assets, net	49,081
Total noncurrent assets	<u>255,384</u>
Total assets	<u>405,053</u>

**LIABILITIES**

Accounts payable	24,737
Total liabilities	<u>24,737</u>

**NET POSITION**

Net investment in capital assets	255,384
Unrestricted	124,932
Total net position	<u>\$ 380,316</u>

The notes to basic financial statements are an integral part of these basic financial statements.

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -**  
**PROPRIETARY FUND**  
For the Fiscal Year Ended June 30, 2023

---

<b>Operating Expenses:</b>	
Professional services	\$ 94,954
Insurance	2,800
Contractual services	80,590
Other services and supplies	1,887
Depreciation	<u>1,692</u>
Total operating expenses	<u>181,923</u>
Operating Loss	<u>(181,923)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Interest income	4,452
Assessments	232,834
Intergovernmental revenue	<u>30,131</u>
Total Non-Operating Revenues (Expenses)	<u>267,417</u>
Change in net position	85,494
<b>Net Position</b>	
Net Position, beginning of fiscal year	<u>294,822</u>
Net Position, end of fiscal year	<u><u>\$ 380,316</u></u>

The notes to basic financial statements are an integral part of these basic financial statements.

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUND**  
For the Fiscal Year Ended June 30, 2023

---

**CASH FLOWS FROM OPERATING ACTIVITIES**

Payments to vendors	\$ (235,156)
Net cash used by operating activities	<u>(235,156)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Intergovernmental revenue	30,131
Property assessments	232,834
Payment of construction in progress	<u>(96,371)</u>
Net cash provided by noncapital financing activities	<u>166,594</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received	<u>4,105</u>
Net cash provided by investing activities	<u>4,105</u>

Net increase in cash and cash equivalents (64,457)

Cash and cash equivalents - July 1, 2022 213,382

Cash and cash equivalents - June 30, 2023 \$ 148,925

Reconciliation to Statement of Net Position:

Cash in county treasury \$ 148,925

**Reconciliation of operating loss to net cash used by operating activities:**

Operating loss	\$ (181,923)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	1,692
Change in assets and liabilities:	
Accounts payable	<u>(54,925)</u>
Net cash used by operating activities	<u>\$ (235,156)</u>

The notes to basic financial statements are an integral part of these basic financial statements.

**NOTE 1 - ORGANIZATION**

The Los Olivos Community Services District is an independent governmental unit within the unincorporated area of the County of Santa Barbara and derives its decision-making capabilities from State legislation. The District is governed by a Board of Directors elected to serve four-year terms. The primary purpose of the District is the building and operation of facilities needed to collect, treat, and dispose of sewage, wastewater, recycled water, and storm water.

There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80 and No. 90.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Accounting Policies - The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the District has opted to apply all applicable GASB pronouncements and all FASB Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements.

- B. Accounting Method - The District is organized as an Enterprise Fund and follows the accrual method of accounting, whereby revenues are recorded when earned and expenses are recorded when incurred.

- C. Fund Financial Statements - The fund financial statements provide information about the District's proprietary fund.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

GASB Statement No. 34 defines major funds and requires that the District's major business-type fund be identified and presented separately in the fund financial statements.

Major funds are defined as funds that have assets, liabilities, revenues, or expenses equal to ten percent of their fund-type total and five percent of the grand total. The District maintains one proprietary fund.

Proprietary Fund Type

Enterprise Fund:

Enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The District reported its enterprise fund as a major fund in the accompanying basic financial statements.

Sewer Fund – The Sewer Fund is to account for the provision of sewer services to the residents of the District.

- D. Cash and Cash Equivalents – For purposes of the statement of cash flows, cash and cash equivalents include restricted and unrestricted cash and investments with original maturities of three months or less.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- E. Property, Plant and Equipment – Capital assets purchased by the District are recorded at cost. Contributed or donated capital assets are recorded at fair value when acquired.
- F. Depreciation – Capital assets purchased by the District are depreciated over their estimated useful lives (ranging from 5-50 years) under the straight-line method of depreciation according to the following schedule:

<u>Item</u>	<u>Years</u>
Office Furniture and Equipment	5
Plant Equipment	10-20
Manholes, Laterals, and Sewer lines	30
Treatment Plant Structures	30-50

- G. Receivables - The District did not experience any significant bad debt losses; accordingly, no provision has been made for doubtful accounts and accounts receivable are shown at full value.
- H. Construction in Progress - The District occasionally constructs capital assets for its own use in the plant operations. The costs associated with these projects are accumulated in a construction in progress account while the project is being developed. Once the project is completed, the entire cost of the constructed assets are transferred to the capital assets account and depreciated over the estimated useful life of the capital assets.
- I. Use of Estimates -The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.
- J. Net Position - GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position are those net position that have external constraints placed on them by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consist of net position that do not meet the definition of invested in capital assets, net of related debt, or restricted net position.

K. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

K. Future Accounting Pronouncements (Continued)

Statement No. 101 "Compensated Absences"

The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

**NOTE 3 - CASH AND INVESTMENTS**

On June 30, 2023, the District had the following cash and investments on hand:

Cash in county treasury	<u>\$ 148,925</u>
Total cash and investments	<u>\$ 148,925</u>

Cash and investments listed above, are presented on the accompanying statement of net position as follows:

Cash in county treasury	<u>\$ 148,925</u>
	<u>\$ 148,925</u>

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District did not have investments that are measured under Level 1, Level 2, or Level 3.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	<u>\$ 148,925</u>	<u>\$ 148,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 148,925</u>	<u>\$ 148,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below, is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Minimum Carrying Amount</u>	<u>Exempt Legal Rating</u>	<u>From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
Santa Barbara County Investment Pool	\$ 148,925	N/A	\$ -	\$ -	\$ -	\$ 148,925
Total	\$ 148,925		\$ -	\$ -	\$ -	\$ 148,925

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

Investment in Santa Barbara County Investment Pool

The District is a participant in the Santa Barbara County Investment Pool that is regulated by the California Government Code. The fair value of the District's investment in this pool is based upon the District's pro-rata share of the fair value provided by the Santa Barbara County Investment Pool for the entire Santa Barbara County Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Santa Barbara County Investment Pool, which are recorded on an amortized cost basis.

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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**NOTE 4 – SCHEDULE OF CAPITAL ASSETS**

A schedule of changes in capital assets for the fiscal year ended June 30, 2023, is shown below:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Nondepreciable capital assets				
Construction in Progress	<u>\$ 160,705</u>	<u>\$ 45,598</u>	<u>\$ -</u>	<u>\$ 206,303</u>
Total nondepreciable capital assets	<u>\$ 160,705</u>	<u>\$ 45,598</u>	<u>\$ -</u>	<u>\$ 206,303</u>
Depreciable capital assets				
Building improvements	<u>\$ -</u>	<u>\$ 50,773</u>	<u>\$ -</u>	<u>\$ 50,773</u>
Total depreciable capital assets		50,773		50,773
Less Accumulated Depreciation		<u>1,692</u>		<u>1,692</u>
Net depreciable capital assets	<u>\$ -</u>	<u>\$ 49,081</u>	<u>\$ -</u>	<u>\$ 49,081</u>
Net capital assets	<u>\$ 160,705</u>	<u>\$ 94,679</u>	<u>\$ -</u>	<u>\$ 255,384</u>

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

According to the District’s staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.



# General Ledger Trial Balance

As of: 8/31/2024  
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 8/31/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	324,224.67	40,681.17	31,918.29	332,987.55
0240 -- Interest Receivable	2,259.32	0.00	2,259.32	0.00
Total Assets	326,483.99	40,681.17	34,177.61	332,987.55
Total Assets & Other Debits	326,483.99	40,681.17	34,177.61	332,987.55
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	26,095.86	26,095.86	0.00
1210 -- Accounts Payable	0.00	26,095.86	26,095.86	0.00
Total Liabilities	0.00	52,191.72	52,191.72	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	5,822.43	38,421.85	-32,599.42
2810 -- Expenditures/Other Fin Uses	0.00	26,095.86	0.00	26,095.86
Total Equity	-326,483.99	31,918.29	38,421.85	-332,987.55
Total Liabilities, Equity & Other Credits	-326,483.99	84,110.01	90,613.57	-332,987.55
Total Los Olivos CSD	0.00	124,791.18	124,791.18	0.00