

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: 8-4-2025

August 8, 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. 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 May 8, 2025.

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, www.losolivoscscsd.com

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 August 1, 2025.

| No. | Invoice Date | Invoice # | Provider | Amount |
|-----|--------------|-----------|--|-------------|
| 1 | 6/26/2025 | 96406 | A&W – Legal Services | \$ 1,872.00 |
| 2 | 7/16/2025 | 97378 | A&W – Legal Services | \$ 2,480.40 |
| 3 | 7/14/2025 | 90605 | MNS – Engineering and Support Services | \$ 922.50 |
| 4 | 7/31/2025 | 20257 | GWS – General Manager Services | \$ 4,350.00 |

| Project | Vendor | To Date (inc. above) | Total Authorization |
|---------|--------|----------------------|---------------------|
| | | | |

6. CONSIDERATION OF ACCOUNTS PAYABLE (BOOKKEEPING) CONTRACT WITH CIVIC SOL ACCOUNTING

The Subcommittee will discuss and consider a recommendation to the full Board of Directors regarding a potential contract with Civic Sol Accounting for Accounts Payable (AP) services. The District has been using MNS to provide AP services for many years. MNS’s current rate is \$105.00 per hour. MNS staff has added AP to the list of services provided to the District and has admirably performed such services. As has been discussed a Board and other meetings, the County of Santa Barbara is shifting from an in-house developed financial system (FIN) to a commercial product (Workday). With the shift of financial solutions, it is timely to consider a switch of AP service providers. The General Manager performed outreach to several organizations within the District, local area, region, and State in order to identify potential providers. He also reached out through the California Special Districts Association (CSDA) for potential providers. Most of those with whom he discussed the District’s bookkeeping needs were not interested due to the small number of hours needed by the District (estimated at less than five per month). Only two local providers were even willing to give a quote for the services. Of the two, Civic Sol offered the lowest hourly rate. Their rate is \$5.00 less than the current amount being billed by MNS. Civic Sol is trained on the County’s new system Workday, so the District will be able to avoid the roughly 20 hours of training required should a new vendor be brought in or MNS go through the training.

7. BUDGET REPORTS

The General Manager may 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: 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. 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

President Kennedy called the meeting to order at: 8:34 AM

2. ROLL CALL

Present: President Kennedy, Director Nelson
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.

President Kennedy opened 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 January 3, 2025.

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

losolivoscscsd@gmail.com, www.losolivoscscsd.com

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.

GM Savage notes that there were not meetings in February, March, or April.

President Kennedy opened the floor to public comment.
No requests to speak.

Motion to approve
Motion by: Director Nelson, Second by: President 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 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 |

GM Savage notes that there is nothing substantial. he groundwater monitoring will take place on May 13, 2025.

President Kennedy opened the floor to public comment.
No requests to speak.

Motion to recommend that the full Board approve for payment the invoices.
Motion by: Director Nelson, Second by: President Kennedy
Voice vote: 2-0

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.

GM Savage introduces the item, noting that the Regular Board will have one last review of the FY 2025-26 budget and, hopefully, set the Budget hearing for June. He notes that he will be updating the Proposed Budget with the figures that will be seen as part of item 7, particularly more cash on hand as of today.

President Kennedy asks about the variety of items that need to get completed for a Prop 218 vote. GM Savage responds that he thinks we should be fine.

President Kennedy opened the floor to public comment.
No requests to speak.

Motion to recommend that the draft budget be approved by the full Board of Directors.
Motion by: President Kennedy, Second by: Director Nelson
Voice vote: 2-0

7. 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 items, noting the higher cash balance that originally anticipated due to the State grant funds being received.

President Kennedy opened the floor to public comment.

No requests to speak.

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.

President Kennedy – None

Director Nelson – Pleased with where things are at.

9. ADJOURNMENT

Motion to adjourn at: 8:46 AM

Motion by: Director Nelson, Seconded by: President Kennedy

Voice vote: 2-0

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Approved:

President Julie Kennedy

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: May 2025

| Matter Description | Total Hours | Total Fees | Total Costs | Total Other Charges | Total Billed | Comments |
|-----------------------------|--------------|-----------------|-------------|---------------------|-----------------|----------|
| 0001 General | 8.00 | 1,872.00 | 0.00 | 0.00 | 1,872.00 | |
| 0008 Risk Management | 2.20 | 539.00 | 0.00 | 0.00 | 539.00 | |
| TOTALS: | 10.20 | 2,411.00 | 0.00 | 0.00 | 2,411.00 | |



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

June 26, 2025
 Bill No. 96406

For Legal Services Rendered Through 5/31/25

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

PROFESSIONAL SERVICES

| Date | Attorney | Description | Hours | Amount |
|------------------------------------|----------|---|-------------|-------------------|
| 05/07/25 | MDK | RESEARCH AND PROVIDE GENERAL MANAGER WITH ANALYSIS RE ADVISORY COMMITTEE FORMATION | 0.60 | 140.40 |
| 05/14/25 | MDK | EXCHANGE EMAIL WITH G. SAVAGE RE MEDIA ARTICLE | 0.20 | 46.80 |
| 05/14/25 | MDK | ATTEND TOWN HALL AND SPECIAL MEETING OF THE BOARD IN PERSON | 3.20 | 748.80 |
| 05/19/25 | MDK | REVIEW EMAIL FROM G. SAVAGE RE DUNN REQUEST FOR MEETING AND RESPOND | 0.20 | 46.80 |
| 05/20/25 | MDK | EXCHANGE EMAIL WITH G. SAVAGE RE CLOSED SESSION LANGUAGE AND DUNN PROPERTY NEGOTIATIONS | 0.30 | 70.20 |
| 05/21/25 | MDK | TELEPHONE CONFERENCE WITH G.SAVAGE RE STRATEGY FOR DUNN & RELATED ISSUES | 0.30 | 70.20 |
| 05/28/25 | MDK | MEET WITH GS TO PREPARE FOR MEETING (.2); REVIEW BOARD AGENDA (.1); REVIEW LETTER FROM LO WINE MERCHANT CAFE (.1) | 0.40 | 93.60 |
| 05/28/25 | MDK | ATTEND BOARD MEETING IN PERSON | 2.80 | 655.20 |
| Total Professional Services | | | 8.00 | \$1,872.00 |

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

June 26, 2025
Page 2

PROFESSIONAL SERVICES SUMMARY

| Code | Name | Hours | Rate | Amount |
|------------------------------------|-----------------------|--------------|-------------|-------------------|
| MDK | Martin D. Koczanowicz | 8.00 | 234.00 | 1,872.00 |
| Total Professional Services | | 8.00 | | \$1,872.00 |

CURRENT BILL TOTAL AMOUNT DUE **\$1,872.00**

Balance Forward: 1,778.40

Receipts Since Last Bill

| Date | Description | Total Applied |
|---------------------|-------------------------|----------------------|
| 06/05/25 | ACH Payment - Thank you | -819.00 |
| 06/16/25 | ACH Payment - Thank you | -959.40 |
| Less Total Payments | | <u>-1,778.40</u> |

Payments & Adjustments: -1,778.40

Total Due: **\$1,872.00**

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 96406
Bill Date: June 26, 2025
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0001
Matter Name: General

| | |
|--------------------------------------|--------------------------|
| Total Professional Services: | 1,872.00 |
| Total Disbursements: | 0.00 |
| CURRENT BILL TOTAL AMOUNT DUE | <u>\$1,872.00</u> |
| Balance Forward: | 1,778.40 |
| Payments & Adjustments: | -1,778.40 |
| Total Due: | <u>\$1,872.00</u> |

Amount enclosed: _____

Thank You



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

June 26, 2025
 Bill No. 96407

For Legal Services Rendered Through 5/31/25

CLIENT: 01245 - Los Olivos Community Services District
 MATTER: 0008 - Risk Management

PROFESSIONAL SERVICES

| Date | Attorney | Description | Hours | Amount |
|------------------------------------|----------|---|-------------|-----------------|
| 05/22/25 | MDK | TELEPHONE CONFERENCE WITH G. SAVAGE RE LIABILITIES AND EXPOSURE FOR EACH TREATMENT OPTION | 0.50 | 122.50 |
| 05/23/25 | MDK | INITIAL RESEARCH AND DRAFT OF LIABILITY CHART FOR SOLVANG AND IN-DISTRICT OPTIONS | 1.00 | 245.00 |
| 05/27/25 | MDK | FINALIZE LIABILITY COMPOSITION CHART AND SENT TO G. SAVAGE | 0.50 | 122.50 |
| 05/28/25 | MDK | FINALIZE CHART FOR BOARD MEETING | 0.20 | 49.00 |
| Total Professional Services | | | 2.20 | \$539.00 |

PROFESSIONAL SERVICES SUMMARY

| Code | Name | Hours | Rate | Amount |
|------------------------------------|-----------------------|-------------|--------|-----------------|
| MDK | Martin D. Koczanowicz | 2.20 | 245.00 | 539.00 |
| Total Professional Services | | 2.20 | | \$539.00 |

CURRENT BILL TOTAL AMOUNT DUE **\$539.00**

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 96407
Bill Date: June 26, 2025
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0008
Matter Name: Risk Management

| | |
|--------------------------------------|----------------------|
| Total Professional Services: | 539.00 |
| Total Disbursements: | 0.00 |
| CURRENT BILL TOTAL AMOUNT DUE | <u>539.00</u> |

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 2025

| Matter Description | Total Hours | Total Fees | Total Costs | Total Other Charges | Total Billed | Comments |
|-----------------------------|--------------|-----------------|-------------|---------------------|-----------------|----------|
| 0001 General | 10.60 | 2,480.40 | 0.00 | 0.00 | 2,480.40 | |
| 0008 Risk Management | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTALS: | 10.60 | 2,480.40 | 0.00 | 0.00 | 2,480.40 | |



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

July 16, 2025
 Bill No. 97378

For Legal Services Rendered Through 6/30/25

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

PROFESSIONAL SERVICES

| Date | Attorney | Description | Hours | Amount |
|----------|----------|---|-------|--------|
| 06/04/25 | MDK | REVIEW AND PROVIDE EDITS TO PROJECT PRESCRIPTION AND ADOPTIVE RESOLUTION (1.1) REVIEW EMAILS FROM DIRECTOR NELSON AND RESPOND (.2) | 1.30 | 304.20 |
| 06/10/25 | MDK | TELEPHONE CONFERENCE WITH G. SAVAGE RE BOARD MEETING AGENDA ITEMS (.4); REVIEW SOCIAL MEDIA VIDEO RE BUILDERS SOCIAL MEDIA VIDEO RE BUILDERS ADVANTAGE (.2); REVIEW POWER POINT PRESENTATION (.2) | 0.80 | 187.20 |
| 06/11/25 | MAB | BUILDER'S REMEDY: RESEARCH AND DRAFT MEMO REGARDING BUILDER'S REMEDY PROVISION IN RELATION TO THE HOUSING ELEMENT LAW | 3.00 | 702.00 |
| 06/11/25 | MDK | ASSIGN AND REVIEW RESEARCH RE BUILDERS REMEDY | 0.30 | 70.20 |
| 06/11/25 | MDK | ATTEND BOARD MEETING BY ZOOM | 2.50 | 585.00 |
| 06/12/25 | MDK | REVIEW EMAILS FROM K. ROHRER RE LAFCO ISSUES | 0.10 | 23.40 |
| 06/13/25 | MDK | REVIEW AND EXECUTE BOARD RESOLUTIONS | 0.10 | 23.40 |

| Date | Attorney | Description | Hours | Amount |
|------------------------------------|----------|--|--------------|-------------------|
| 06/20/25 | MDK | EXCHANGE EMAIL WITH G. SAVAGE RE PROP 218 AD HOC COMMITTEE (.2); INITIAL REVIEW OF RFP AND TEMPLATE CONTRACT FOR 90% DESIGN (.3) | 0.50 | 117.00 |
| 06/23/25 | MDK | FINALIZE, REVIEW AND REVISIONS TO RFP AND CONTRACT FOR 90% DESIGN AND EMAIL TO CLIENT (.6); EXCHANGE EMAIL WITH DIRECTOR FAYRAM RE COUNTY MEETINGS AND RECUSALS (.3) | 0.90 | 210.60 |
| 06/24/25 | MDK | EXCHANGE EMAIL WITH T. FAY RAM RE ADDITIONAL INFO AND RECUSAL FROM COUNTY MEETINGS | 0.20 | 46.80 |
| 06/25/25 | MDK | REVIEW CONTRACT FOR ENVIRONMENTAL SERVICES AND PROVIDE SERVICES | 0.50 | 117.00 |
| 06/26/25 | MDK | REVIEW CONTRACT WITH PADRE ASSOCIATE INC AND PROVIDE REVISIONS TO GM | 0.40 | 93.60 |
| Total Professional Services | | | 10.60 | \$2,480.40 |

PROFESSIONAL SERVICES SUMMARY

| Code | Name | Hours | Rate | Amount |
|------------------------------------|-----------------------|--------------|--------|-------------------|
| MDK | Martin D. Koczanowicz | 7.60 | 234.00 | 1,778.40 |
| MAB | Maresja A Bray | 3.00 | 234.00 | 702.00 |
| Total Professional Services | | 10.60 | | \$2,480.40 |

CURRENT BILL TOTAL AMOUNT DUE

| | |
|-------------------|-------------------|
| Balance Forward: | 1,872.00 |
| Total Due: | \$4,352.40 |

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 97378
Bill Date: July 16, 2025
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0001
Matter Name: General

| | |
|--------------------------------------|--------------------------|
| Total Professional Services: | 2,480.40 |
| Total Disbursements: | 0.00 |
| CURRENT BILL TOTAL AMOUNT DUE | <u>\$2,480.40</u> |
| Balance Forward: | <u>1,872.00</u> |
| Total Due: | <u>\$4,352.40</u> |

Amount enclosed: _____

Thank You



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

July 16, 2025
Bill No. 97298

For Legal Services Rendered Through 6/30/25

CLIENT: 01245 - Los Olivos Community Services District
MATTER: 0008 - Risk Management

CURRENT BILL TOTAL AMOUNT DUE

\$0.00

Balance Forward:

539.00

Total Due:

\$539.00

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 97298
Bill Date: July 16, 2025
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0008
Matter Name: Risk Management

| | |
|--------------------------------------|------------------------|
| Total Professional Services: | 0.00 |
| Total Disbursements: | 0.00 |
| CURRENT BILL TOTAL AMOUNT DUE | <u>\$0.00</u> |
| Balance Forward: | <u>539.00</u> |
| Total Due: | <u>\$539.00</u> |

Amount enclosed: _____

Thank You



REMIT ACH PAYMENT TO: MNS Engineers, Inc.
 BANK NAME: Pacific Premier Bank
 ROUTING NUMBER: 322285781
 BANK ACCOUNT NUMBER: 4317181537
 TYPE ACCOUNT: Checking
 CONTACT: payments@mnsengineers.com

IF UNABLE TO REMIT PAYMENT VIA ACH, PLEASE MAIL CHECKS TO:
 MNS Engineers, Inc.
 P.O. Box 6637
 Pasadena, CA 91109-6573
 Contact: 805.692.6921

July 14, 2025
 Project No: LOCS.D.180392.00
 Invoice No: 90605

Los Olivos Community Services District
 P.O. Box 553
 Los Olivos, CA 93441

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

This Invoice includes:

- 1. General District Support Tasks: \$367.50
- 2. Engineering Tasks: \$555.00

Professional Services for the Period: June 01, 2025 to June 30, 2025

Level 2 TASK01 District Management

Professional Personnel

| | Hours | Rate | Amount | |
|---------------------|--------------|-------------|-------------------------|-----------------|
| Project Coordinator | 3.50 | 105.00 | 367.50 | |
| Totals | 3.50 | | 367.50 | |
| Total Labor | | | | 367.50 |
| | | | Level 2 Subtotal | \$367.50 |

Level 2 TASK02 Engineering Tasks

Professional Personnel

| | Hours | Rate | Amount | |
|--------------------|--------------|-------------|---------------|---------------|
| District Engineer | 3.00 | 185.00 | 555.00 | |
| Totals | 3.00 | | 555.00 | |
| Total Labor | | | | 555.00 |

MNS Engineers, Inc. | 201 N. Calle Cesar Chavez, Suite 300 | Santa Barbara, CA 93103 | Phone: 805.692.6921

WWW.MNSENGINEERS.COM > PLANNING > ENGINEERING > CONSTRUCTION MANAGEMENT > LAND SURVEYING

The following applies: CA Civil Code § 8800 for private projects, CA Civil Code § 20104.50 for local government projects and CA Govt Code § 927 for state agency projects. This invoice is subject to the interest/penalty provisions of the California Prompt Payment Act.

| | | | | |
|---------|-----------------|---------------------------|-------------------------------|-----------------|
| Project | LOCSD.180392.00 | District Support Services | Invoice | 90605 |
| | | | Level 2 Subtotal | \$555.00 |
| | | | Current Invoice Amount | \$922.50 |

MNS Engineers, Inc. | 201 N. Calle Cesar Chavez, Suite 300 | Santa Barbara, CA 93103 | Phone: 805.692.6921

WWW.MNSENGINEERS.COM > PLANNING > ENGINEERING > CONSTRUCTION MANAGEMENT > LAND SURVEYING

The following applies: CA Civil Code § 8800 for private projects, CA Civil Code § 20104.50 for local government projects and CA Govt Code § 927 for state agency projects. This invoice is subject to the interest/penalty provisions of the California Prompt Payment Act.

Billing Backup

Monday, July 14, 2025

MNS Engineers, Inc.

Invoice 90605 Dated 7/14/2025

3:46:09 PM

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

Professional Personnel

| | | | Hours | Rate | Amount |
|---------------------|--|--|--------------|-------------|---------------|
| Project Coordinator | | | | | |
| Zepeda, Mary | 6/3/2025 | | 1.00 | 105.00 | 105.00 |
| | Create and Process Single Payment Claims for A&W, GWS, and Stantec Invoices for DP; Update Budget Tracking Log; File Documentation | | | | |
| Zepeda, Mary | 6/12/2025 | | 2.50 | 105.00 | 262.50 |
| | Prepare A&W, GWS (2), MNS (2) Invoices for payment via FIN; Create and Process Single Payment Claims for A&W, GWS (2), MNS (2) Invoices for DP; Update Budget Tracking Log; File Documentation | | | | |
| | Totals | | 3.50 | | 367.50 |
| | Total Labor | | | | 367.50 |

Level 2 Subtotal \$367.50

Level 2 TASK02 Engineering Tasks

Professional Personnel

| | | | Hours | Rate | Amount |
|-------------------|--|--|--------------|-------------|---------------|
| District Engineer | | | | | |
| Pike, Douglas | 6/11/2025 | | 1.50 | 185.00 | 277.50 |
| | Attend District Board Meeting | | | | |
| Pike, Douglas | 6/24/2025 | | 1.00 | 185.00 | 185.00 |
| | Review and Comment on 90% Design RFQ/RFP for the two recommended solutions. Additional Consultants to consider | | | | |
| Pike, Douglas | 6/26/2025 | | .25 | 185.00 | 46.25 |
| | Respond to call/inquiry re: RFP from HydroScience | | | | |
| Pike, Douglas | 6/27/2025 | | .25 | 185.00 | 46.25 |
| | Respond to call/inquiry re: RFP from Wallace Group | | | | |
| | Totals | | 3.00 | | 555.00 |
| | Total Labor | | | | 555.00 |

Level 2 Subtotal \$555.00

Project Total \$922.50

Total this Report \$922.50

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 #: 20257
Invoice Date: 7/31/2025

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 |
|--------------|---|-------|-----------|--------------------|
| 7/31/2025 | General Manager Services - LOCSD (7/1/25-7/31/25) See Attached for Details | 30 | \$ 145.00 | \$ 4,350.00 |
| Total | | | | \$ 4,350.00 |

Thank you for your continued support.



| Date | Description | Hours | Grant | | Amount | Amount Grant Reimbursable |
|---------------------|---|--------------------|--------------|-----------|--------------------|---------------------------|
| | | | Reimbursable | Rate | | |
| 1-Jul | Emails, phone calls | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| 2-Jul | Polling consultant | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| | 7/9 Regular meeting agenda | 1 | | \$ 145.00 | \$ 145.00 | \$ - |
| | 2025-26 Budget | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | Hartmann, Kennedy, City of Solvang meetings | 3.25 | | \$ 145.00 | \$ 471.25 | \$ - |
| 3-Jul | 7/9 Regular meeting agenda, resos 25-02 and 25-03 | 3.25 | | \$ 145.00 | \$ 471.25 | \$ - |
| | 90% Design RFP, responses, q/a | 1.25 | | \$ 145.00 | \$ 181.25 | \$ - |
| | Polling consultant | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | Website updates | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | CCRWQCB discussion | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | LAFCO discussion | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| 7-Jul | Emails, phone calls | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| 8-Jul | Phone calls | 1.25 | | \$ 145.00 | \$ 181.25 | \$ - |
| 9-Jul | Emails, phone calls | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | RFP updates, qna, etc. | 2.25 | | \$ 145.00 | \$ 326.25 | \$ - |
| | Ad hoc Prop 218 meeting | 1 | | \$ 145.00 | \$ 145.00 | \$ - |
| | County FIN replacement project meeting | 1 | | \$ 145.00 | \$ 145.00 | \$ - |
| | 7/9 Regular meeting | 2.5 | | \$ 145.00 | \$ 362.50 | \$ - |
| | 7/9 Regular meeting minutes, video post | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| 11-Jul | RFP qna phone call | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| 15-Jul | Emails, answers to RFP questions | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| 15-Jul | Potential polling consultant | 1.25 | | \$ 145.00 | \$ 181.25 | \$ - |
| 21-Jul | Emails, phone calls | 1.5 | | \$ 145.00 | \$ 217.50 | \$ - |
| | RFP phone call to answer questions, page updates, qna file update | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| 22-Jul | RFP updates, qna, emails; meeting coordination | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| 23-Jul | RFP Polling and Communications consultants | 1 | | \$ 145.00 | \$ 145.00 | \$ - |
| | Assessor - parcels for tax roll 2025 | 0.25 | | \$ 145.00 | \$ 36.25 | \$ - |
| 25-Jul | RFP qna phone call | 0.25 | | \$ 145.00 | \$ 36.25 | \$ - |
| 26-Jul | RFP qna phone call, emails | 0.5 | | \$ 145.00 | \$ 72.50 | \$ - |
| 27-Jul | RFP qna phone call | 0.25 | | \$ 145.00 | \$ 36.25 | \$ - |
| 29-Jul | Ad hoc Prop 218 meeting, Kennedy discussion | 0.75 | | \$ 145.00 | \$ 108.75 | \$ - |
| | | | | \$ 145.00 | \$ - | \$ - |
| Totals | | 31.75 | 0 | | \$ 4,603.75 | \$ - |
| Grand Totals | | Hours 31.75 | 31.75 | | \$ 4,603.75 | \$ 4,603.75 |

ITEM 6 – CIVIC SOL ACCOUNTING

CIVIC SOL ACCOUNTING



65 N San Marcos Rd, Unit A
(760) 215-2439
Suzann@CivicSolAccounting.com

June 27, 2025

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

Re: Proposal for Bookkeeping Services

Dear Guy:

Proposal for Bookkeeping Services

Thank you for considering Civic Sol Accounting for your governmental accounting needs. We are committed to delivering exceptional services to the Los Olivos Community Services District (“LOCSD”). With nearly two decades of combined experience in governmental accounting, our team is well-equipped to provide solutions that maximize resources and optimize operations, ensuring that LOCSD can continue to deliver outstanding public services to the community.

Company Overview

At Civic Sol Accounting, our goal is to help agencies record accurate and timely financial records, streamline processes, and make the most of their resources by providing expert accounting and financial services. Our dual expertise allows us to complete projects efficiently and with high quality, ensuring better and quicker results for our clients.

Purpose and Scope of Services

The purpose of this engagement is to provide bookkeeping services to LOCSD, including the preparation and recording of vendor payments within the LOCSD financial system.

Fees

Our fees for these bookkeeping services will be based on the time required by our staff to complete the work, billed at an hourly rate of \$100. Invoices will be issued for each month, with payment due upon receipt.

In addition to bookkeeping, we are also available to assist with other accounting services that may be requested by management. These services—such as financial reporting, reconciliations, or rate analyses—are offered at an hourly rate of \$115 due to the higher level of expertise involved.

We appreciate the opportunity to be of service to your district and look forward to working with you.

Sincerely,

A handwritten signature in black ink that reads "Suzann Sturz". The signature is written in a cursive, flowing style.

Suzann Sturz, CPA
Partner, Civic Sol Accounting
760-215-2439
Suzann@CivicSolAccounting.com



Civic Sol Accounting Partner Bios

Our comprehensive experience and proven track records make us reliable and effective partners for your financial and accounting needs. We are committed to delivering high-quality results and ensuring compliance with relevant regulations. Below is a brief overview of our qualifications and experience.

Partner - Suzann Sturz, CPA

CPA License #127679

Education:

- Bachelor's degree in Economics and Accounting from the University of California, Santa Barbara.

Professional Experience: With over 9 years of extensive experience in various accounting and financial disciplines, I bring a wealth of knowledge and expertise to the table. My background includes:

- Audit
- Budgeting
- Financial Accounting
- Taxation
- Accounts Payable
- Compliance
- Cost Accounting
- Enterprise Resource Planning system implementation and management
- Financial Reporting

Key Achievements: Successfully delivered on numerous critical projects, including:

- Completed hundreds of budget revision entries, advanced accounting entries, fund balance entries, bookkeeping transactions, and account reconciliations.
- Completed 2 fiscal year-end closes and all related monthly/quarterly closes.
- Prepared 2 Annual Comprehensive Financial Reports (ACFRs) and reviewed an additional ACFR for accuracy and form.
- Conducted 5+ fee reviews and 5+ indirect cost rate proposal reviews.
- Completed 3 years of 1099 tax reporting.
- Performed 2 contract audits, 3 compliance reviews, and 1 compilation.
- Completed 2 tax preparation seasons.
- Completed 2 agreed-upon procedures engagements.
- Prepared 4 quarters of investment reconciliations.
- Assisted with configuration, project management, and training for implementation of a new financial system.

Partner - Jeremy Sturz, CPA, CIA

CPA License #127295

CIA Certification ID #173192

Education:

- Bachelor's degree in Business Economics with an emphasis in accounting from the University of California, Santa Barbara.

Professional Experience: Drawing on a decade of experience across diverse accounting and financial fields, I offer extensive knowledge and proficiency. My professional journey encompasses:

- Audit
- Financial Accounting
- Accounts Payable
- Cost Accounting
- Financial Reporting
- Budgeting
- Compliance
- Enterprise Resource Planning system implementation and management
- Disaster Accounting
- Grant Management
- Local Agency Accounting

Key Achievements: Completed a variety of essential projects, such as:

- Performed accounts payable preparation and review, warrant reconciliations, deposit reconciliation, and other month-end processes.
- Reviewed budgets for compliance with the County Budget Act over 3 cycles.
- Assisted with local agency budget entries including loading budgets.
- Completed advanced accounting entries, fund balance entries, ACFR entries.
- Performed capital accounting for the ACFR, SB90 claim liaison and reviewer.
- Prepared 2 Annual Comprehensive Financial Reports (ACFRs).
- Conducted 5+ fee reviews and 5+ indirect cost rate proposal reviews.
- Acted as the main point of contact for local agencies within County of Santa Barbara, assisting with all accounting matters. Acted as the lead on ERP project for Local Agency implementation.
- Worked directly with County CEO for CARES and ARPA Act funding including development of fiscal policies to support grant management and reconciliation of grant activities.
- Reviewed SB90 claims and acted as County liaison.
- Completed agreed-upon procedures engagements.



Expert Accounting Solutions for Government Agencies

At **Civic Sol Accounting** our mission is to empower governmental agencies by providing expert accounting and financial services so that agencies can thrive in maximizing resources, optimizing operations, meeting accounting standards and regulatory requirements while delivering exceptional and timely public services to our community.

Government agencies face unique challenges such as complex regulatory, compliance, grant, and reporting requirements, strict and lengthy hiring processes, attracting and retaining qualified accounting professionals, rigorous audits, and public scrutiny all while safeguarding public funds and operating within a strict budget. **Civic Sol Accounting** offers a wide array of services designed to address these challenges. Our services include:

| Service | Specific Offerings |
|--|---|
| Accounting | Preparation and evaluation of accounting entries, assistance with monthly/quarterly/yearly close, accounts receivable/payable, bank and account reconciliations. |
| Reporting | Required state reports, SB90 reports, grant reports, compliance reports, management requested reports, budget related reports, etc. |
| Compilation & Financial Reporting | Compiling financial statements, assistance with financial reporting in accordance with GASB standards. |
| Compliance | Guidance and implementation of new financial related standards and regulations, assistance with development and implementation of corrective actions, contract compliance analysis, compliance reviews. |
| Budgeting & Financial Forecasting | Preparation and evaluation of budget entries, assistance with the development of budgets, cash flow projections, and forecasts. |
| Auditing & Internal Controls | Internal control assessments and recommendations, assistance with external audits. |
| Grant Accounting & Management | Assistance with proper grant accounting and effective management of grant funding. |
| Other Services | Fee studies, indirect cost rate proposals, cost accounting, reserve studies, ad hoc assistance. |

We are committed to your success. Contact us today to discuss your needs and how we can help!

Civic Sol Accounting

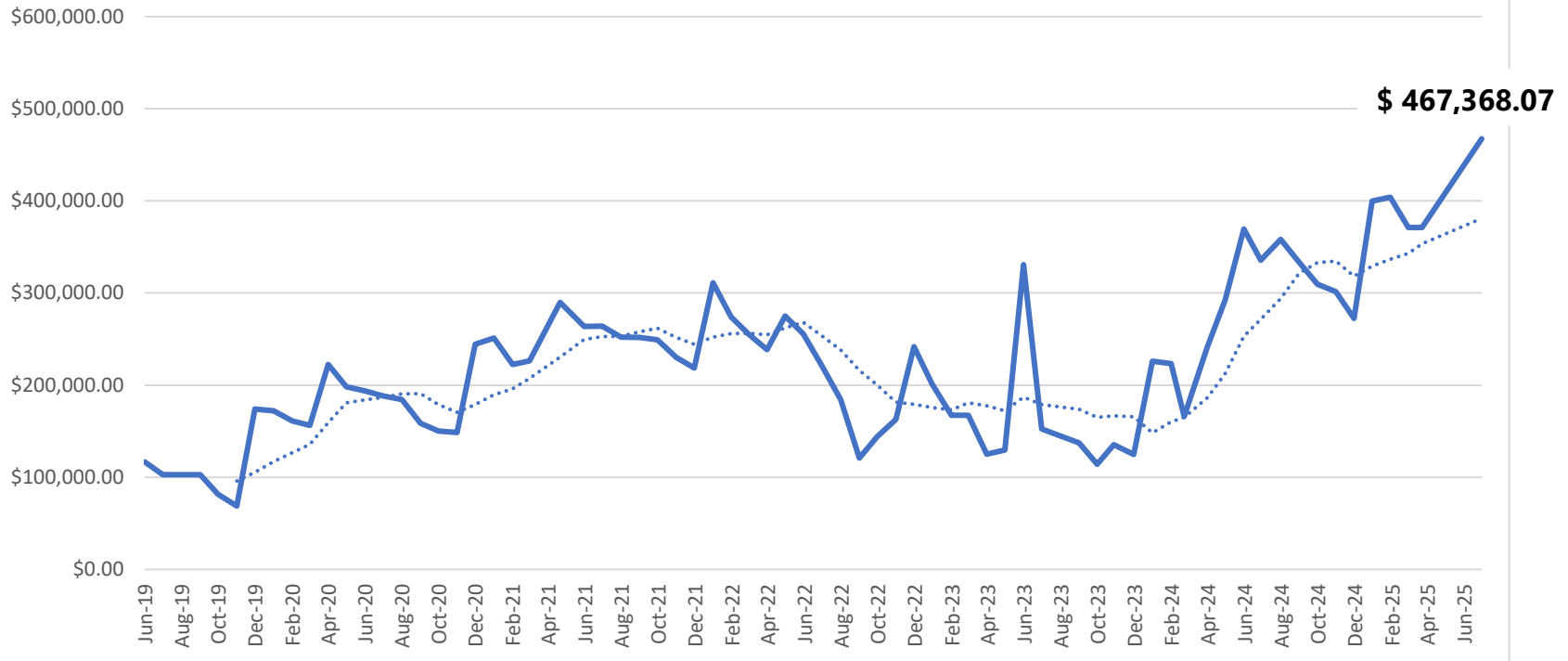
Phone: (760) 215-2439

Email: Suzann@CivicSolAccounting.com or Jeremy@CivicSolAccounting.com

ITEM 11B – GM AND DE REPORTS

GM AND DE REPORTS

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



Balance Sheet

As of: 6/30/2025
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 6/30/2025 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 324,224.67 | 619,894.53 | 476,751.13 | 467,368.07 |
| 0240 -- Interest Receivable | 2,259.32 | 8,018.89 | 10,278.21 | 0.00 |
| Total Assets | 326,483.99 | 627,913.42 | 487,029.34 | 467,368.07 |
| Total Assets & Other Debits | 326,483.99 | 627,913.42 | 487,029.34 | 467,368.07 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 6,400.00 | 6,400.00 | 0.00 |
| 1015 -- EFT Payable | 0.00 | 220,630.34 | 220,630.34 | 0.00 |
| 1210 -- Accounts Payable | 0.00 | 227,030.34 | 227,030.34 | 0.00 |
| 1730 -- Unidentified Deposits | 0.00 | 75,000.00 | 75,000.00 | 0.00 |
| Total Liabilities | 0.00 | 529,060.68 | 529,060.68 | 0.00 |
| Equity | | | | |
| 2200 -- Fund Balance-Residual | 326,483.99 | 476,751.13 | 617,635.21 | 467,368.07 |
| Total Equity | 326,483.99 | 476,751.13 | 617,635.21 | 467,368.07 |
| Total Liabilities, Equity & Other Credits | 326,483.99 | 1,005,811.81 | 1,146,695.89 | 467,368.07 |

Cash Balances

As of: 6/30/2025
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

| Fund | 6/1/2025 Beginning Balance | Month-To-Date Cash Receipts (+) | Month-To-Date Treasury Credits (+) | Month-To-Date Warrants and Wire Transfers (-) | Month-To-Date Treasury Debits (-) | 6/30/2025 Ending Balance |
|------------------------|----------------------------------|---------------------------------------|--|---|---|--------------------------------|
| 3490 -- Los Olivos CSD | 481,815.66 | 0.00 | 6,170.87 | 0.00 | 20,618.46 | 467,368.07 |
| Total Report | 481,815.66 | 0.00 | 6,170.87 | 0.00 | 20,618.46 | 467,368.07 |

Financial Status

As of: 6/30/2025 (100% 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 | 6/30/2025 Year-To-Date Actual | 6/30/2025 Fiscal Year Variance | 6/30/2025 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Taxes | | | | |
| 3066 -- Special Tax Assessment | 0.00 | 252,310.28 | 252,310.28 | -- |
| Taxes | 0.00 | 252,310.28 | 252,310.28 | -- |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 0.00 | 8,404.72 | 8,404.72 | -- |
| Use of Money and Property | 0.00 | 8,404.72 | 8,404.72 | -- |
| Intergovernmental Revenue-State | | | | |
| 4339 -- State-Other | 0.00 | 75,000.00 | 75,000.00 | -- |
| Intergovernmental Revenue-State | 0.00 | 75,000.00 | 75,000.00 | -- |
| Intergovernmental Revenue-Other | | | | |
| 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 | 368,323.42 | 368,323.42 | -- |
| Expenditures | | | | |
| Services and Supplies | | | | |
| 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 | 118,214.77 | -118,214.77 | -- |
| 7508 -- Legal Fees | 0.00 | 16,102.20 | -16,102.20 | -- |
| 7510 -- Contractual Services | 0.00 | 83,543.51 | -83,543.51 | -- |
| Services and Supplies | 0.00 | 227,439.34 | -227,439.34 | -- |
| Expenditures | 0.00 | 227,439.34 | -227,439.34 | -- |
| Los Olivos CSD | 0.00 | 140,884.08 | 140,884.08 | -- |

Financial Status

As of: 6/30/2025 (100% 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 | 6/30/2025 Year-To-Date Actual | 6/30/2025 Fiscal Year Variance | 6/30/2025 Fiscal Year Pct of Budget |
|----------------------|---|-------------------------------------|--------------------------------------|---|
| Net Financial Impact | 0.00 | 140,884.08 | 140,884.08 | -- |