

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



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**

**Posted: 4-3-2026**

**REGULAR MEETING**

**April 8, 2026, 6PM (Pacific)**

**Los Olivos Grange Hall**

**2374 Alamo Pintado Ave, Los Olivos CA 93441**

**Please observe decorum and instructions from the President**

This meeting will be held both in-person and electronically via Zoom meetings. In-person the meeting will be held at the address above. The public will also be able to hear and participate electronically by using the following links:

On Zoom:

<https://us06web.zoom.us/j/85195290804?pwd=rO5nrKISaewJAVMeY3MbZ7mtLlxudn.1>

By Phone:

Meeting ID: 851 9529 0804 Passcode: 473619

One tap: +14086380968,,85195290804#,,,,\*473619# US (San Jose)

The Los Olivos Community Services District (LOCS D) is committed to ensuring equal access to meetings. In compliance with the American Disabilities Act (ADA), 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. Agendas and meeting packets are generally available to the public at the Los Olivos Post Office - 2880 Grand Avenue. 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. PLEDGE OF ALLEGIANCE**

**4. PUBLIC COMMENT**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board that is not on the agenda today (Gov. Code - 54954.3). The public may also suggest 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.

**INFORMATIONAL ITEM:**

Per public request, a brief report from the General Manager that conveys District status and updates is being added at the beginning of the agenda. This status report may touch on key items in the project plan or schedule. The General Manager will leave other detailed reporting, including budgetary reporting until the end of the meeting. This item is informational only, no action will be taken, and no public comment will be received.

**5. GENERAL MANAGER'S BRIEF DISTRICT STATUS REPORT**

**ADMINISTRATIVE ACTION 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 at the request of a member of the Board, in which

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

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event the matter may be removed from the Consent Agenda and considered as a separate item. The public may comment on any of the items prior to any action being taken by the Board.

**6. CONSENT AGENDA**

**A. APPROVAL OF MEETING MINUTES**

Regular Meeting minutes of March 11, 2026.

**B. APPROVAL PAYMENT OF INVOICES RECEIVED ON OR BEFORE APRIL 1, 2026.**

No.	Invoice Date	Invoice #	Provider	Amount
1	2/28/2026	20943	Regional Gov't Services – Communications Services	\$ 121.70
2	3/9/2026	104242	Aleshire & Wynder – Legal Services	\$ 964.00
3	3/4/2026	2026-318	Padre – Environmental Services	\$ 480.00
4	3/10/2026	93166	MNS – Engineering Services	\$ 555.00
5***	3/28/2026	202603	GWS – General Management Services	\$ 7,585.38
6***	3/31/2026	67502	Wallace Group – 30% design, 30-year lifecycle costs	\$ 47,738.75

Project	Vendor	To Date (including current invoices)	Total Authorization
Phase 1 - 90% Design / 30-year cost of ownership	Wallace Group	\$ 210,322.05	\$ 403,000.00
Environmental Review	Padre	\$ 14,085.00	\$ 57,383.00
Proposition 218 Communications	RGS	\$ 1,206.80	\$ 28,300.00

\*\*\* Note that the Wallace Group invoice and an updated invoice for General Manager Services came in after the agenda for the Finance Subcommittee was published. Therefore, only invoices 1-4, as presented, carry a recommendation from the Finance Subcommittee.

**BUSINESS ITEMS:**

The public may comment on any business item prior to any action being taken by the Board.

**7. DISCUSSION REGARDING JUNE 3, 2026 WORKSHOP**

Per direction at the March 11, 2026 Regular Meeting of the Board of Directors, the General Manager has examined Board, staff, Wallace Group, and Grange availability for the months of April, May, and June. Based on his review, June 3, 2026 has preliminarily been identified as the best date for a community workshop related to the 30% design and 30-year life cycle costing efforts (30/30) of the Wallace Group. The Wallace Group documents can be found at: <https://www.losolivoscscd.com/technical-studies-and-reports>

The draft Wallace Group 30/30 documents were reviewed by the Technical Subcommittee on April 1, 2026. Video from that conversation can be found at: <https://youtu.be/OXsEWNZ7zWU>

*General Manager's recommendation: Discuss content, confirm date and timing, and provide direction to staff as appropriate.*

**8. CONSIDERATION OF THE DRAFT PROPOSED FISCAL YEAR 2026-27 BUDGET AND SETTING OF BUDGET HEARING DATE**

The General Manager will present his draft proposed budget for Fiscal Year 2026-27 (FY 2026-27). The District's FY 2026-27 budget will run from July 1, 2026 through June 30, 2027. As part of their deliberations, the Board may set the date and time for the FY 2026-27 Budget Hearing. In keeping with the State law, notice of the Hearing must be posted less than two weeks prior to the Hearing being held. Likely dates for the Budget Hearing include May 20, 2026 or June 10, 2026. The FY 2026-27 Proposed Budget can be found at:

<https://www.losolivoscscd.com/files/89ba80cc5/PROPOSED+Budget+FY+2026-27.pdf>

*General Manager's recommendation: Discuss draft budget, provide input to staff, and set a hearing date and direct staff to publish notices as required by State law.*

**9. CONSIDERATION OF ASSESSMENT ENGINEERING SERVICES CONTRACTS**

Per prior direction, the General Manager publicized and received responses to a Request for Proposal (RFP) process for Assessment Engineering services. As part of the RFP, the General Manager reached out to several firms he believed could submit qualified responses. In total, the District received three responses. All three were deemed by the General Manager as meeting requirements and from firms qualified to serve as Assessment Engineer for the District. The responses are attached.

*General Manager's recommendation: Discuss Assessment Engineer contract and provide direction to staff as appropriate.*

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

**10. CONSIDERATION OF THE FISCAL YEAR 2024-25 AUDIT**

The District contracted with Moss, Levy, Hartzheim (MLH) to conduct an audit of District finances for fiscal year 2024-25, which ran from July 1, 2024 to June 30, 2025. The audit was scheduled for review by the Finance Subcommittee, which met on April 3, 2026. However, the audit was not received in time to complete that review or receive a recommendation from the Finance Subcommittee.

*General Manager’s recommendation: Review and approve the FY 2024-25 audit and direct the President and/or General Manager to sign as appropriate, and direct the General Manager to file the finalized report and any related documents with the State of California as appropriate.*

**INFORMATIONAL ITEMS:**

These items are informational only, no action will be taken, and no public comment will be received.

**11. REPORTS**

**A. SUBCOMMITTEE REPORTS**

**Finance Subcommittee (President Kennedy Chair)** – met to review the audit and proposed budget

**Grants Subcommittee (Vice President Palmer Chair)** – did not meet

**Project Management Subcommittee (Vice President Palmer Chair)** – did not meet, last met April 2025

**Technical Subcommittee (Director Fayram Chair)** – met to discuss Wallace Group 30/30 submittal

**Prop 218 Ad hoc** – met

**B. GENERAL MANAGER AND DISTRICT ENGINEER COMMENTS**

The GM and DE will give reports on any meetings that they attended on behalf of the District, report on various District-related activities and/or provide status on projects. The GM may also review the Budget Reports. See the packet for more details.

Notable upcoming meeting items:

May/June – FY 2026-27 Budget Hearing

June – Public Workshop – Wallace Group 30/30

**12. DIRECTORS COMMENTS**

Directors will give reports on any meetings that they attended on behalf of the Board and/or choose to comment on various District-related activities. Directors may also request future agenda topics at this time.

**13. ADJOURNMENT**

**ITEM 6A - MINUTES**

**MINUTES**

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



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**

**Posted: 3-7-2026**

**REGULAR MEETING**

**March 11, 2026, 6PM (Pacific)**

**Los Olivos Grange Hall**

**2374 Alamo Pintado Ave, Los Olivos CA 93441**

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Meeting ID: 851 9529 0804 Passcode: 473619

One tap: +14086380968,,85195290804#,,,,\*473619# US (San Jose)

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**MEETING AGENDA**

**1. CALL TO ORDER**

**Vice President Nelson called the meeting to order at 6:00 PM**

**2. ROLL CALL**

**Present: Directors Palmer, Fayram, and Nelson**

**Absent: Directors Kennedy and Parks**

**3. PLEDGE OF ALLEGIANCE**

**4. PUBLIC COMMENT**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board that is not on the agenda today (Gov. Code - 54954.3). The public may also suggest 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.

**VP Nelson opens the floor to public comment.**

No requests to speak.

**INFORMATIONAL ITEM:**

Per public request, a brief report from the General Manager that conveys District status and updates is being added at the beginning of the agenda. This status report may touch on key items in the project plan or schedule. The General Manager will leave other detailed reporting, including budgetary reporting until the end of the meeting.

This item is informational only, no action will be taken, and no public comment will be received.

**5. GENERAL MANAGER'S BRIEF DISTRICT STATUS REPORT**

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

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**ADMINISTRATIVE ACTION 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 at the request of a member of the Board, in which event the matter may be removed from the Consent Agenda and considered as a separate item. The public may comment on any of the items prior to any action being taken by the Board.

**6. CONSENT AGENDA**

**A. APPROVAL OF MEETING MINUTES**

Regular Meeting minutes of February 11, 2026.

**B. APPROVAL PAYMENT OF INVOICES RECEIVED ON OR BEFORE MARCH 5, 2026.**

No.	Invoice Date	Invoice #	Provider	Amount
1	1/31/2026	20814	RGS – Proposition 218 Communications	\$ 403.30
2	2/6/2026	102534	Aleshire & Wynder – Legal Services	\$ 1,638.80
3	2/8/2026	2026-175	Padre – Environmental Services	\$ 2,280.00
4	2/9/2026	876.007-2	GSI – Monitoring Wells (reimbursable)	\$ 2,765.00
5	2/6/2026	92825	MNS – Engineering Services	\$ 370.00
6	2/25/2026	67258	Wallace Group – Phase 1 Design	\$ 60,447.45
7	3/4/2026	202602	GWS – General Management Services	\$ 6,151.24
8	3/5/2026	876.007-3	GSI – Monitoring Wells (reimbursable)	\$ 1,112.50
9	3/5/2026	1082	Civic Sol – Accounting Services, including audit support	\$ 243.75

Project	Vendor	To Date (including current invoices)	Total Authorization
Phase 1 - 90% Design / 30-year cost of ownership	Wallace Group	\$ 162,583.30	\$ 403,000.00
Environmental Review	Padre	\$ 11,325.00	\$ 57,383.00
Proposition 218 Communications	RGS	\$ 1,206.80	\$ 28,300.00

**VP Nelson opens the floor to public comment.**

No requests to speak.

**Motion to approve the Consent Agenda.**

**Motion by: Director Fayram, second: Director Palmer**

**Voice vote: 3-0**

**BUSINESS ITEMS:**

The public may comment on any business item prior to any action being taken by the Board.

**7. DISCUSSION REGARDING FUTURE COMMUNITY WORKSHOP DATES**

The District contracted with the Wallace Group of San Luis Obispo to complete a 30% design on a community collection system coupled with the necessary items to convey waste to the City of Solvang. Additional contract details included a 30-year life cycle cost of ownership for gravity fed collection and effluent collection for community collection. The Wallace Group is scheduled to provide a draft of the information later in March. Given the time, coordination, and general effort required to successfully hold community workshops, staff is requesting input from the Board of Directors related to the content of future workshops as well as potential dates for future workshops. Workshop topics may include the Wallace Group 30% design and 30-year life cycle costing efforts (30/30), selection of a community collection system, and Proposition 218.

*General Manager’s recommendation: Discuss content, timing, and topics of future workshops and provide direction to staff as appropriate.*

GM Savage reports that President Kennedy requested that this be on the agenda. He adds that Wallace Group is expected to deliver the 30/30 design/life-cycle document on March 27<sup>th</sup>. His plan is to call a Technical Subcommittee the first week of April, prior to the next full Board meeting.

**VP Nelson opens the floor to public comment.**

No requests to speak.

Director Fayram comments about the June 10 meeting. He ponders having a short Board meeting, including approving a budget, and then hold a Workshop. Director Palmer comments that there will be a Board meeting on April 8<sup>th</sup>. Her suggestion would be a Workshop a couple of weeks after that meeting. She adds that she likes the thought of putting pressure on the financial decision makers would be good. Directors Nelson and Fayram like the thought of GM Savage being present. Director Palmer suggests end of April. Direction to GM Savage is to query Directors, room, Wallace Group availability, etc. to make an April workshop. Director Palmer likes the thought of separate meetings if things need to be done in June.

#### INFORMATIONAL ITEMS:

These items are informational only, no action will be taken, and no public comment will be received.

#### 8. REPORTS

##### A. SUBCOMMITTEE REPORTS

**Finance Subcommittee (President Kennedy Chair)** – did not meet  
**Grants Subcommittee (Vice President Palmer Chair)** – did not meet  
**Project Management Subcommittee (Vice President Palmer Chair)** – did not meet, last met April 2025  
**Technical Subcommittee (Director Fayram Chair)** – did not meet, last met August 2025  
**Prop 218 Ad hoc** – did not meet

##### B. GENERAL MANAGER AND DISTRICT ENGINEER COMMENTS

The GM and DE will give reports on any meetings that they attended on behalf of the District, report on various District-related activities and/or provide status on projects. The GM may also review the Budget Reports. See the packet for more details.

GM Savage reports that there is nothing special to report beyond what has already been conveyed. DE Pike notes that he is impressed with the work the Wallace Group is doing.

Notable upcoming meeting items:

March – Draft 30% design for effluent and gravity collection systems  
April – Collection approach discussion and decision  
April/May – Strategic Planning and Budget preparation discussion

#### 9. DIRECTORS COMMENTS

Directors will give reports on any meetings that they attended on behalf of the Board and/or choose to comment on various District-related activities. Directors may also request future agenda topics at this time.

Vice President Nelson – None

Director Palmer – Describes her efforts related to Grants, meeting with Supervisors, met with communications firm RGS to best prepare for workshops.

Director Fayram – Met with Supervisor Hartmann, County's budget is tight. Meeting with Assemblymember Hart's office and putting pressure on them to help with the funding for our design efforts.

#### 10. ADJOURNMENT

**Motion to adjourn at: 6:19 PM**

**Motion by: Director Fayram, second Director Palmer**

**Roll call vote: 3-0**

Respectfully submitted:



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

Approved:

**President Julie Kennedy**

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

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

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**ITEM 6B - INVOICES**

**INVOICES**

**INVOICE**

Regional Government Services  
PO Box 1350  
Carmel Valley, CA 93924  
AR@rgs.ca.gov  
(650) 587-7300 x2



Los Olivos Community Services District  
Guy Savage  
gm.locsd@gmail.com

February 28, 2026  
Invoice No: 20943  
**Total This Invoice \$121.70**

Project 05048.C251100000-05 Los Olivos Community Services District -Comm and Engagement Services  
Professional Services from February 01, 2026 to February 28, 2026

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Strategic Services Consultant	.30	191.00	57.30	
Senior Advisor	.40	161.00	64.40	
Totals	.70		121.70	
<b>Total Labor</b>				<b>121.70</b>

**Billing Limits**

	<b>Current</b>	<b>Prior</b>	<b>To-Date</b>	
Total Billings	121.70	1,206.10	1,327.80	
Limit			28,300.00	
Remaining			26,972.20	
				<b>Total this Invoice <u><u>\$121.70</u></u></b>





1861 Knoll Drive, Ventura, CA 93003  
 Phone: (805) 644-2220  
 Fax: (805) 644-2050  
[www.padreinc.com](http://www.padreinc.com)  
 TIN: 77-0444582

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

**Invoice number 2026-318**  
 Date 03/04/2026

Project Manager: Matthew T. Ingamells

Project Number: 2502-3931 Mitigated Negative Declaration for the Los Olivos Wastewater Collection Project

**CONTRACT INFORMATION**

Email Invoices: gm.locsd@gmail.com  
 LOCSD PSA Dated July 11th, 2025

For professional services rendered from 1/31/2026 through 2/27/2026

**1 Professional Services**

Professional Personnel

	Hours	Rate	Billed Amount
Senior Professional I	0.50	160.00	80.00
Staff Professional I	4.00	100.00	400.00
Subtotal			480.00
Phase subtotal			480.00
		<b>Invoice total</b>	<b>480.00</b>

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
2026-175	02/08/2026	2,280.00	2,280.00				
2026-318	03/04/2026	480.00	480.00				
	Total	2,760.00	2,760.00	0.00	0.00	0.00	0.00

PLEASE REMIT ALL PAYMENTS TO 1861 KNOLL DRIVE, VENTURA, CA 93003. THANK YOU FOR YOUR BUSINESS.

DIRECT ALL QUESTIONS REGARDING THIS INVOICE TO AR@PADREINC.COM

**Invoice Backup**

**2502-3931 Mitigated Negative Declaration for the Los Olivos Wastewater Collection Project**

**1 Professional Services**

Phase Status: Active

**Billing Cutoff: 02/27/2026**

Date	Units	Rate	Amount
------	-------	------	--------

**Labor**

WIP Status: Billable

Senior Professional I

Rachael J. Letter

Office

02/24/2026 0.50 160.00 80.00

Subtotal **0.50 80.00**

Staff Professional I

Varick K. Kirstine

Office

02/24/2026 2.00 100.00 200.00

Office

02/25/2026 2.00 100.00 200.00

Subtotal **4.00 400.00**

Labor total **4.50 480.00**

**Invoice Summary**

	Contract	Billed	%	Remaining	%
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**Labor** 57,383.00 14,085.00 25 43,298.00 75

**Expense**

**Consultant**

**Total** 57,383.00 14,085.00 25 43,298.00 75



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: February 2026

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	4.00	964.00	0.00	0.00	964.00	
<b>TOTALS:</b>	<b>4.00</b>	<b>964.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964.00</b>	



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

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

March 9, 2026  
 Bill No. 104242

For Legal Services Rendered Through 2/28/26

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

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
02/05/26	MDK	REVIEW DRAFT AGENDA AND PROVIDE EDITS	0.20	48.20
02/11/26	DCZ	STRATEGIZE WITH ATTORNEY KOCZANOWICZ IN FURTHERANCE OF RECOMMENDATION RE PROP 218; ANALYZE RELEVANT STATUTORY, SECONDARY SOURCE, AND CASE LAW AUTHORITIES THERETO	1.00	241.00
02/11/26	MDK	REVIEW BOARD AGENDA PACKET (.3); TELEPHONE CONFERENCE WITH GS RE CLOSED SESSION (.3); ATTEND BOARD MEETING VIA ZOOM (1.1)	1.70	409.70
02/12/26	MDK	REVIEW EMAILS FROM JK AND GS RE PUBLIC COMMENT RULES RESEARCH AND RESPOND (.5); EXCHANGE EMAILS WITH M DEWERD RE SAME (.3)	0.80	192.80
02/23/26	MDK	REVIEW EMAIL FROM GS RE SALES TAX QUESTION RESEARCH AND RESPOND	0.30	72.30
<b>Total Professional Services</b>			<b>4.00</b>	<b>\$964.00</b>

**PROFESSIONAL SERVICES SUMMARY**

Code	Name	Hours	Rate	Amount
DCZ	Darren C Ziegler	1.00	241.00	241.00

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

March 9, 2026  
Page 2

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
MDK	Martin D. Koczanowicz	3.00	241.00	723.00
<b>Total Professional Services</b>		<b>4.00</b>		<b>\$964.00</b>

**CURRENT BILL TOTAL AMOUNT DUE** **\$964.00**

Balance Forward: 5,967.80

**Receipts Since Last Bill**

<b>Date</b>	<b>Description</b>	<b>Total Applied</b>
02/17/26	Payment - Thank you, Check # EFT-0021791	-4,329.00
	Less Total Payments	<u>-4,329.00</u>
Payments & Adjustments:		-4,329.00
<b>Total Due:</b>		<u><b>\$2,602.80</b></u>

**Please return this page with remittance**

to  
Aleshire & Wynder LLP

**Bill Number:** 104242  
**Bill Date:** March 9, 2026  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	964.00
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$964.00</u></b>
Balance Forward:	5,967.80
Payments & Adjustments:	-4,329.00
<b>Total Due:</b>	<b><u>\$2,602.80</u></b>

**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

March 10, 2026  
 Project No: LOCS.D.180392.00  
 Invoice No: 93166

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

Principal Clifford Maurer  
 Project Manager Doug Pike  
 Project LOCS.D.180392.00 District Support Services

**Professional Services for the Period: January 26, 2026 to February 22, 2026**

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
District Engineer	3.00	185.00	555.00
Totals	3.00		555.00
<b>Total Labor</b>			<b>555.00</b>
		<b>Level 2 Subtotal</b>	<b>\$555.00</b>
		<b>Current Invoice Amount</b>	<b>\$555.00</b>

**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
92825	2/6/2026	370.00
<b>Total</b>		<b>370.00</b>

# Billing Backup

Tuesday, March 10, 2026

MNS Engineers, Inc.

Invoice 93166 Dated 3/10/2026

3:02:42 PM

Project LOCSD.180392.00 District Support Services  
 Level 2 TASK02 Engineering Tasks

## Professional Personnel

		<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer					
Pike, Doug	1/28/2026	1.00	185.00	185.00	
	Project Meetings with Guy and Wallace Group				
Pike, Doug	2/6/2026	.50	185.00	92.50	
	Water Quality Contour Map Discussion, Assessment Strategy discussion				
Pike, Doug	2/11/2026	1.00	185.00	185.00	
	LOCSD Septic to Sewer Monthly Status Update Meeting with Wallace Group				
Pike, Doug	2/12/2026	.50	185.00	92.50	
	Wallace Group Communications and transmittals				
	Totals	3.00		555.00	
	<b>Total Labor</b>				<b>555.00</b>
			<b>Level 2 Subtotal</b>		<b>\$555.00</b>
			<b>Project Total</b>		<b>\$555.00</b>
			<b>Total this Report</b>		<b>\$555.00</b>

# 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 #:** 202603  
**Invoice Date:** 3/28/2026  
**Update Date:** 4/1/2026

Dear President Kennedy,

Please see 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
3/28/2026	General Manager Services - LOCSD (2/1/26-2/28/26) See Attached for Details	40	\$ 149.35	\$ 5,974.00
3/18/2026	Grange for June 3 workshop	1	\$ 60.00	\$ 60.00
4/1/2026	Streamline Website	1	\$ 1,320.48	\$ 1,320.48
4/1/2026	June 3 Workshop - postcard stamps	1	\$ 61.00	\$ 61.00
4/18/2026	Zoom - annual renewal	1	\$ 169.90	\$ 169.90
<b>Total</b>				<b>\$ 7,585.38</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	
4-Mar	Emails, meeting coordination	0.5		\$ 149.35	\$ 74.68	\$ -
5-Mar	Regular agenda, emails, Coffee posting	1.25		\$ 149.35	\$ 186.69	\$ -
6-Mar	Nelson meeting, RGS meeting, phone calls, agenda	2.5		\$ 149.35	\$ 373.38	\$ -
7-Mar	Finalize regular agenda, post	1		\$ 149.35	\$ 149.35	\$ -
	Supv. Hartmann prep	0.75		\$ 149.35	\$ 112.01	\$ -
8-Mar	Emails, meeting prep and coordination	0.5		\$ 149.35	\$ 74.68	\$ -
10-Mar	WG Status meeting, emails	1.75		\$ 149.35	\$ 261.36	\$ -
11-Mar	Supv. Hartmann meeting	1.25		\$ 149.35	\$ 186.69	\$ -
	Email follow ups regarding grants and can/will letter	1		\$ 149.35	\$ 149.35	\$ -
	Regular meeting	1.5		\$ 149.35	\$ 224.03	\$ -
12-Mar	Regular meeting actions (emails, video post, invoices, etc.)	0.75		\$ 149.35	\$ 112.01	\$ -
16-Mar	Rohrer PRA	2.25		\$ 149.35	\$ 336.04	\$ -
	Invoices	0.25		\$ 149.35	\$ 37.34	\$ -
	1st Quarter Update	2.75		\$ 149.35	\$ 410.71	\$ -
	Workshop coordination	0.5		\$ 149.35	\$ 74.68	\$ -
	Padre - environmental checkin and follow up	0.75		\$ 149.35	\$ 112.01	\$ -
	Draft Community Reinvestment Program	1		\$ 149.35	\$ 149.35	\$ -
17-Mar	Phone calls, follow ups	0.5		\$ 149.35	\$ 74.68	\$ -
18-Mar	Board emails, Rohrer PRA, audit	0.5		\$ 149.35	\$ 74.68	\$ -
	LAFCO update	1		\$ 149.35	\$ 149.35	\$ -
	Draft Community Reinvestment Program	2.5		\$ 149.35	\$ 373.38	\$ -
19-Mar	Coffee w/a Director, social media	0.25		\$ 149.35	\$ 37.34	\$ -
20-Mar	Rohrer PRA	0.75		\$ 149.35	\$ 112.01	\$ -
21-Mar	Emails, meeting coordination	1.25		\$ 149.35	\$ 186.69	\$ -
24-Mar	LAFCO preso, Kennedy, emails	2.75		\$ 149.35	\$ 410.71	\$ -
	Rohrer PRA	0.5		\$ 149.35	\$ 74.68	\$ -
25-Mar	Emails, voice mails, audit follow up	0.5		\$ 149.35	\$ 74.68	\$ -
	Subcommittee agenda	0.5		\$ 149.35	\$ 74.68	\$ -
26-Mar	Regular agenda	0.75		\$ 149.35	\$ 112.01	\$ -
	Emails, phone calls	2.25		\$ 149.35	\$ 336.04	\$ -
	Draft FY 2026-27 budget	4.75		\$ 149.35	\$ 709.41	\$ -
	Finance Subcommittee agenda	0.25		\$ 149.35	\$ 37.34	\$ -
27-Mar	Tech Subcommittee post, etc.	0.5		\$ 149.35	\$ 74.68	\$ -
	Army Corps of Engineers, emails, followups - WRDA	1.5		\$ 149.35	\$ 224.03	\$ -
	Emails, phone calls, audit	0.5		\$ 149.35	\$ 74.68	\$ -
28-Mar	Finance Subcommittee agenda complete, post, etc.	0.5		\$ 149.35	\$ 74.68	\$ -
30-Mar	WG document review	3.5		\$ 149.35	\$ 522.73	\$ -
	1st Quarter Update	0.5		\$ 149.35	\$ 74.68	\$ -
	June 3 workshop, prework	2.25		\$ 149.35	\$ 336.04	\$ -
	US Census - Payroll data	0.25		\$ 149.35	\$ 37.34	\$ -
	Rohrer PRA	0.25		\$ 149.35	\$ 37.34	\$ -
<b>Totals</b>		<b>49</b>	<b>0</b>	<b>\$</b>	<b>7,318.15</b>	<b>\$ -</b>
<b>Grand Totals</b>		<b>Hours</b>	<b>49.00</b>		<b>\$</b>	<b>7,318.15</b>



Guy Savage <gm.locsd@gmail.com>

**Re: Request to exceed 30 hours (up to 40 hours)**

1 message

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

Wed, Mar 18, 2026 at 12:49 PM

Yes and thank you for your help with all of this.  
Julie

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



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

On Wed, Mar 18, 2026 at 10:40 AM General Manager - LOCSD <gm.locsd@gmail.com> wrote:  
Julie,

At this point in time, I have used most of my allotted hours for March and anticipate exceeding them by at least 10 hours. Key drivers for needing additional hours include:

- 1. Kathryn Rohrer PRAs
- 2. Grant research and follow up
- 3. Early budget preparation

I am requesting authority to bill up to 40 hours for the month of March.

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)

**INVOICE # 2606**

**DATE: 3/18/2026**

# Santa Ynez Valley Grange #644

2374 Alamo Pintado Avenue  
PO Box 115  
Los Olivos, CA 93441



**BILL TO:**

Los Olivos Community Services District  
  
gm.locsd@gmail.com

**FOR:**

Grange Hall Rental

**Details:**

**Amount:**

LOCSD Sewer Workshop.	June 3, 4:00 - 9:00 pm	\$60.00
-----------------------	------------------------	---------

<b>TOTAL:</b>	<b>\$60.00</b>
---------------	----------------

Please make all checks payable to SYV Grange and mail to SYVGrange, PO Box 115, Los Olivos, CA 93441

If you have any questions concerning this invoice, please contact Steve Berg at SYVGrange@Gmail.com

**THANK YOU FOR YOUR BUSINESS!**



Guy Savage <gm.locsd@gmail.com>

## Zoom Account Renewal

1 message

**billing@zoom.us** <billing@zoom.us>  
Reply-To: billing@zoom.us  
To: gm.locsd@gmail.com

Thu, Mar 19, 2026 at 1:54 PM



# Zoom account renewal

Dear Guy Savage,

This is a reminder that the product(s) associated with account 5034586594 will renew on 04/18/2026 for an additional term unless you cancel your subscription by the last day of your current subscription period.

If you would like to do so, you can go to your [Plan Management](#) page, select "Manage" and then "Cancel Plan".

Please find your renewing annual products below:

Product	Renewal Date	Renewal Amount (w/o tax)	Discount	Renewal Amount After Discount (w/o tax)
Zoom Workplace Pro	April 18, 2026	\$169.90	0	\$169.90

## Not the right point of contact?

Let us know the name and email of the best person to contact for billing and payments [here](#).

## Looking for your payment history?

Log in to your account [here](#) to view.

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1-888-799-9666

[55 Almaden Blvd., San Jose, CA 95113](#)

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You're receiving this email because you signed up for a Zoom account.

# Invoice



Invoice number 326BDB28-0007  
Date of issue April 1, 2026  
Date due May 1, 2026

**Streamline (Powered by CivicPlus)**  
United States  
+1 916-238-1811  
support@getstreamline.com

**Bill to**  
Douglas Pike - Los Olivos Community Services District  
P.O. Box 345  
Los Olivos, California 93441  
United States  
+1 805-697-1416  
gm.locsd@gmail.com

## \$1,320.48 USD due May 1, 2026

[Pay online](#)

Description	Qty	Unit price	Amount
Streamline Flex Apr 1, 2026–Apr 1, 2027	1	\$1,886.40	\$1,886.40
Subtotal			\$1,886.40
CSDA (30% off)			-\$565.92
Total			\$1,320.48
<b>Amount due</b>			<b>\$1,320.48 USD</b>

Questions about billing or looking to connect Bill.com?  
Visit: [www.getstreamline.com/billing](http://www.getstreamline.com/billing)  
Call: 916-477-2455

Need our W-9 for tax purposes?  
You can download it at [www.getstreamline.com/w9](http://www.getstreamline.com/w9).

If paying by check, include invoice number in the memo line on the check

### Pay \$1,320.48 with a bank transfer

Bank transfers can take up to two business days. To pay via bank transfer, transfer funds using the following bank information.

Bank name WELLS FARGO BANK, N.A.  
Routing number 121000248  
Account number 40630134959785748  
SWIFT code WFBIUS6SXXX  
Reference 326BDB28-0007

### Pay \$1,320.48 by check

Make payable to Streamline (Powered by CivicPlus)  
Memo 326BDB28-0007  
PO Box 207561  
Mail to Dallas, TX 75320-7561

Please enclose a printed copy of this Invoice PDF and use USPS. (Courier services may not deliver to PO Boxes.) Once received, checks are processed within 3 business days.



LOS OLIVOS  
 2880 GRAND AVE STE B  
 LOS OLIVOS, CA 93441-9997  
 www.usps.com

04/01/2026 02:46 PM

Product	Qty	Unit Price	Price
CoilVibrantLeaves	1	\$61.00	\$61.00

Grand Total: \$61.00

Credit Card Remit \$61.00

Card Name: VISA  
 Account #: XXXXXXXXXXXX0153  
 Approval #: 84005G  
 Transaction #: 132  
 AID: A0000000031010 Chip  
 AL: VISA CREDIT  
 PIN: Not Required

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 or scan this code with your mobile device,



or call 1-800-410-7420.

UFN: 054560-0441  
 Receipt #: 840-59130124-2-2151583-1  
 Clerk: 1



**Wallace Group**  
**A California Corporation**  
**612 Clarion Court**  
**San Luis Obispo, CA 93401**  
**Phone: 805-544-4011 Fax: 805-544-4294**

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

March 31, 2026  
 Project No: 1565-0002-00  
 Invoice No: 67502  
**Invoice Total \$47,738.75**

Project 1565-0002-00 LOCSD, District Wastewater Collection & Conveyance to the City of Solvang -  
**Professional services rendered through February 28, 2026**

Phase 00100 Project Management

**Labor**

	Hours	Rate	Amount	
Principal	1.75	290.00	507.50	
Totals	1.75		507.50	
<b>Total Labor</b>				<b>507.50</b>
<b>Total this Phase</b>				<b>\$507.50</b>

Phase 00130 Project Meetings

**Labor**

	Hours	Rate	Amount	
Principal	2.50	290.00	725.00	
Director of Civil Engineering	2.50	236.00	590.00	
Senior Mechanical Engineer III	1.25	232.00	290.00	
Totals	6.25		1,605.00	
<b>Total Labor</b>				<b>1,605.00</b>
<b>Total this Phase</b>				<b>\$1,605.00</b>

Phase 00150 QA/QC

**Labor**

	Hours	Rate	Amount	
Principal	4.75	290.00	1,377.50	
Totals	4.75		1,377.50	
<b>Total Labor</b>				<b>1,377.50</b>
<b>Total this Phase</b>				<b>\$1,377.50</b>

Phase 00210 Project Report (Collection System)

**Labor**

	Hours	Rate	Amount	
Principal	1.75	290.00	507.50	
Principal Engineer	1.75	264.00	462.00	
Senior Project Analyst I	.25	165.00	41.25	

Project	1565-0002-00	LOCSD WW COLLCTN & CONVEYANCE TO SOLVANG	Invoice	67502	
	Associate Engineer II		5.25	155.00	813.75
	Totals		9.00		1,824.50
	<b>Total Labor</b>				<b>1,824.50</b>
				<b>Total this Phase</b>	<b>\$1,824.50</b>

Phase	00211	Project Report (LS)			
<b>Labor</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Principal		.50	290.00	145.00
	Senior Mechanical Engineer III		17.00	232.00	3,944.00
	Totals		17.50		4,089.00
	<b>Total Labor</b>				<b>4,089.00</b>
				<b>Total this Phase</b>	<b>\$4,089.00</b>

Phase	00220	Preliminary Design (Collection System)			
<b>Labor</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Principal		1.75	290.00	507.50
	Director of Civil Engineering		5.75	236.00	1,357.00
	Civil Engineer II		9.00	189.00	1,701.00
	Senior Civil Designer/Technician III		26.00	192.00	4,992.00
	Senior Mechanical Engineer III		2.75	232.00	638.00
	Assistant Resident Engineer II		8.25	185.00	1,526.25
	Totals		53.50		10,721.75
	<b>Total Labor</b>				<b>10,721.75</b>
				<b>Total this Phase</b>	<b>\$10,721.75</b>

Phase	00221	Preliminary Design (LS)			
<b>Labor</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Principal Engineer		.25	264.00	66.00
	Senior Civil Designer/Technician III		76.50	192.00	14,688.00
	Senior Mechanical Engineer III		22.75	232.00	5,278.00
	Totals		99.50		20,032.00
	<b>Total Labor</b>				<b>20,032.00</b>
				<b>Total this Phase</b>	<b>\$20,032.00</b>

Phase	00310	Survey			
<b>Labor</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	Director of Surveying		4.00	236.00	944.00
	Senior Land Surveyor II		2.50	210.00	525.00
	Survey Technician III		37.50	160.00	6,000.00
	Survey Technician II		.75	150.00	112.50
	Totals		44.75		7,581.50
	<b>Total Labor</b>				<b>7,581.50</b>
				<b>Total this Phase</b>	<b>\$7,581.50</b>

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Project	1565-0002-00	LOCSD WW COLLCTN & CONVEYANCE TO SOLVANG	Invoice	67502
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<b>Budget</b>	<b>Current</b>	<b>Prior</b>	<b>To-Date</b>	
Total Billings	47,738.75	162,583.30	210,322.05	
Limit			403,006.00	
Remaining			192,683.95	
		<b>Total this Invoice</b>		<b>\$47,738.75</b>

# Billing Backup

Tuesday, March 31, 2026

Wallace Group

Invoice 67502 Dated 3/31/2026

3:06:52 PM

Project 1565-0002-00 LOCSD, District Wastewater Collection & Conveyance to the City of Solvang -

Phase 00100 Project Management

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/5/2026		.25	290.00	72.50
Project Management					
1000 - Wagner, Kari	2/11/2026		.75	290.00	217.50
Project Management					
1000 - Wagner, Kari	2/16/2026		.25	290.00	72.50
Project Management					
1000 - Wagner, Kari	2/20/2026		.25	290.00	72.50
Project Management					
1000 - Wagner, Kari	2/25/2026		.25	290.00	72.50
Project Management					
Totals			1.75		507.50
<b>Total Labor</b>					<b>507.50</b>
				<b>Total this Phase</b>	<b>\$507.50</b>

Phase 00130 Project Meetings

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/11/2026		1.50	290.00	435.00
Prepare Agenda/Status Update Mtg with LOCSD					
1000 - Wagner, Kari	2/25/2026		1.00	290.00	290.00
Team Update Meeting					
Director of Civil Engineering					
Director of Civil Engineering					
1002 - Hawthorne, Rachel	2/6/2026		.50	236.00	118.00
Team Meeting					
1002 - Hawthorne, Rachel	2/11/2026		1.00	236.00	236.00
Progress Meeting					
1002 - Hawthorne, Rachel	2/25/2026		1.00	236.00	236.00
Team Meeting					
Senior Mechanical Engineer III					
Senior Mechanical Engineer III					
1063 - Rutherford, Erik	2/11/2026		1.25	232.00	290.00
progress meeting with LOCSD, including prep					
Totals			6.25		1,605.00
<b>Total Labor</b>					<b>1,605.00</b>
				<b>Total this Phase</b>	<b>\$1,605.00</b>

Phase 00150 QA/QC

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/3/2026		3.50	290.00	1,015.00
QA/QC Step System Dwgs					
1000 - Wagner, Kari	2/4/2026		1.25	290.00	362.50
QA/QC					
Totals			4.75		1,377.50
<b>Total Labor</b>					<b>1,377.50</b>
				<b>Total this Phase</b>	<b>\$1,377.50</b>

Phase 00210 Project Report (Collection System)

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/5/2026		.75	290.00	217.50
Review Water System Flows					
1000 - Wagner, Kari	2/9/2026		1.00	290.00	290.00
Review Water Usage					
Principal Engineer					
Principal Engineer					
1001 - Tanaka, Steven	2/9/2026		1.50	264.00	396.00
Wastewater Flow Projection Memorandum Update					
1001 - Tanaka, Steven	2/11/2026		.25	264.00	66.00
Review Stantec Loading Study for Demand Data for School and Other Properties					
Senior Project Analyst I					
Senior Project Analyst I					
1030 - Richardson, Lonnie	2/24/2026		.25	165.00	41.25
data collection for ER					
Associate Engineer II					
Associate Engineer II					
1101 - Cass, Alexandra	2/9/2026		1.75	155.00	271.25
Gathering parcel data					
1101 - Cass, Alexandra	2/11/2026		1.50	155.00	232.50
Reviewing parcel and land use data					
1101 - Cass, Alexandra	2/12/2026		.25	155.00	38.75
Internal progress check in					
1101 - Cass, Alexandra	2/24/2026		1.75	155.00	271.25
Creating parcel figure and data management					
Totals			9.00		1,824.50
<b>Total Labor</b>					<b>1,824.50</b>
				<b>Total this Phase</b>	<b>\$1,824.50</b>

Phase 00211 Project Report (LS)

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/6/2026		.50	290.00	145.00
Follow Up					
Senior Mechanical Engineer III					
Senior Mechanical Engineer III					
1063 - Rutherford, Erik	2/5/2026		3.50	232.00	812.00
report prep					
1063 - Rutherford, Erik	2/6/2026		3.00	232.00	696.00
report prep					
1063 - Rutherford, Erik	2/10/2026		.50	232.00	116.00
cost estimate, lift station siting					
1063 - Rutherford, Erik	2/11/2026		1.50	232.00	348.00
cost estimate, flows coordination with Steve					
1063 - Rutherford, Erik	2/13/2026		1.50	232.00	348.00
Report prep					
1063 - Rutherford, Erik	2/18/2026		.50	232.00	116.00
cost estimate delegation to Tony					
1063 - Rutherford, Erik	2/19/2026		.50	232.00	116.00
cost estimating coordination					
1063 - Rutherford, Erik	2/23/2026		2.00	232.00	464.00
design report					
1063 - Rutherford, Erik	2/24/2026		2.00	232.00	464.00
design report					
1063 - Rutherford, Erik	2/25/2026		2.00	232.00	464.00
internal design coordination meeting with Kari/Ralph/Rachel, design report prep					
<b>Totals</b>			<b>17.50</b>		<b>4,089.00</b>
<b>Total Labor</b>					<b>4,089.00</b>
				<b>Total this Phase</b>	<b>\$4,089.00</b>

Phase 00220 Preliminary Design (Collection System)

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal					
Principal					
1000 - Wagner, Kari	2/5/2026		.25	290.00	72.50
Discuss STEP System					
1000 - Wagner, Kari	2/6/2026		1.00	290.00	290.00
Review the Collection System 30% Drawings					
1000 - Wagner, Kari	2/12/2026		.50	290.00	145.00
Follow Up					
Director of Civil Engineering					
Director of Civil Engineering					
1002 - Hawthorne, Rachel	2/25/2026		.25	236.00	59.00
Prelim. Collection System Design					
1002 - Hawthorne, Rachel	2/26/2026		.25	236.00	59.00
Plan Review					
1002 - Hawthorne, Rachel	2/27/2026		.75	236.00	177.00
QAQC Gravity Collection System					
1002 - Hawthorne, Rachel	2/28/2026		4.50	236.00	1,062.00
Gravity System QAQC					

Project	1565-0002-00	LOCSD WW COLLCTN & CONVEYANCE TO SOLVANG	Invoice	67502	
Civil Engineer II					
Civil Engineer II					
1014 - Kelly, Conner		2/3/2026	7.00	189.00	1,323.00
Sewer plans					
1014 - Kelly, Conner		2/9/2026	2.00	189.00	378.00
Gravity sewer plans					
Senior Civil Designer/Technician III					
Senior Civil Designer/Technician III					
1018 - Schell, Ralph		2/9/2026	2.00	192.00	384.00
In-House Review Comments					
1018 - Schell, Ralph		2/10/2026	8.00	192.00	1,536.00
In-House Review Comments					
1018 - Schell, Ralph		2/12/2026	8.00	192.00	1,536.00
In-House Review Comments					
1018 - Schell, Ralph		2/13/2026	8.00	192.00	1,536.00
In-House Review Comments					
Senior Mechanical Engineer III					
Senior Mechanical Engineer III					
1063 - Rutherford, Erik		2/4/2026	.25	232.00	58.00
design coordination					
1063 - Rutherford, Erik		2/9/2026	.50	232.00	116.00
flows review with Steve					
1063 - Rutherford, Erik		2/23/2026	1.00	232.00	232.00
design report, cost estimate for new collection system design					
1063 - Rutherford, Erik		2/25/2026	1.00	232.00	232.00
reviewing gravity and STEP collection system draft plot, adding comments					
Assistant Resident Engineer II					
Assistant Resident Engineer II					
10827 - Scalise, Anthony		2/18/2026	1.25	185.00	231.25
Meeting & Doc Download					
10827 - Scalise, Anthony		2/19/2026	4.00	185.00	740.00
Gravity Main Costing					
10827 - Scalise, Anthony		2/20/2026	1.00	185.00	185.00
Gravity Cost					
10827 - Scalise, Anthony		2/27/2026	2.00	185.00	370.00
Gravity Sewer Cost					
Totals			53.50		10,721.75
<b>Total Labor</b>					<b>10,721.75</b>
				<b>Total this Phase</b>	<b>\$10,721.75</b>
-----					
Phase	00221	Preliminary Design (LS)			

**Labor**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal Engineer					
Principal Engineer					
1001 - Tanaka, Steven	2/27/2026		.25	264.00	66.00
Technical Design Input Sewer Siphon					
Senior Civil Designer/Technician III					
Senior Civil Designer/Technician III					
1018 - Schell, Ralph	2/2/2026		5.00	192.00	960.00
Plan and Profile Layouts					
1018 - Schell, Ralph	2/3/2026		6.50	192.00	1,248.00
Plan and Profile Layouts					
1018 - Schell, Ralph	2/4/2026		8.00	192.00	1,536.00
Plan and Profile Layouts					
1018 - Schell, Ralph	2/5/2026		5.00	192.00	960.00
Plan and Profile Layouts					
1018 - Schell, Ralph	2/6/2026		1.00	192.00	192.00
Team Meeting					
1018 - Schell, Ralph	2/17/2026		8.00	192.00	1,536.00
In-House Plan Check Comments					
1018 - Schell, Ralph	2/18/2026		8.00	192.00	1,536.00
In-House Plan Check Comments					
1018 - Schell, Ralph	2/19/2026		8.00	192.00	1,536.00
In-House Plan Check Comments					
1018 - Schell, Ralph	2/23/2026		8.00	192.00	1,536.00
Gravity Profile					
1018 - Schell, Ralph	2/24/2026		8.00	192.00	1,536.00
Gravity Profile					
1018 - Schell, Ralph	2/25/2026		6.00	192.00	1,152.00
Gravity Profile					
1018 - Schell, Ralph	2/26/2026		5.00	192.00	960.00
Gravity Profile					
Senior Mechanical Engineer III					
Senior Mechanical Engineer III					
1063 - Rutherford, Erik	2/2/2026		.25	232.00	58.00
coordination with Ralph and Ryan on survey, pipeline alignment					
1063 - Rutherford, Erik	2/3/2026		.50	232.00	116.00
coordination with Ralph and Ryan on survey, pipeline alignment, Skye on monuments and ROW					
1063 - Rutherford, Erik	2/4/2026		.25	232.00	58.00
design coordination					
1063 - Rutherford, Erik	2/5/2026		.25	232.00	58.00
call with Tom to sync up on prior discussions with Guy					
1063 - Rutherford, Erik	2/11/2026		2.50	232.00	580.00
Lift station sizing/siting analysis					

Project	1565-0002-00	LOCSD WW COLLCTN & CONVEYANCE TO SOLVANG	Invoice	67502
1063 - Rutherford, Erik	2/12/2026	2.00	232.00	464.00
coordination with County for bridge attachment and scour analysis, reviewing pavement restoration requirements. Outreach to HDD contractor for constructability review of drilling creek crossings				
1063 - Rutherford, Erik	2/13/2026	.50	232.00	116.00
reviewing Floradale bridge plans for sewer attachment				
1063 - Rutherford, Erik	2/17/2026	2.00	232.00	464.00
reviewing topo with Ryan, meeting with Accu-bore to discuss constructability of drainage undercrossings. Lining out Tony on cost estimate				
1063 - Rutherford, Erik	2/19/2026	1.50	232.00	348.00
coordinating with Ryan for review of alignment vs ROW, HDD design at Lansing's crossing				
1063 - Rutherford, Erik	2/23/2026	1.00	232.00	232.00
Topo review with Ryan				
1063 - Rutherford, Erik	2/24/2026	4.00	232.00	928.00
lift station design layout				
1063 - Rutherford, Erik	2/25/2026	3.50	232.00	812.00
Lift station design				
1063 - Rutherford, Erik	2/26/2026	3.00	232.00	696.00
reviewing draft plots for outfall (gravity and SSFM), inverted siphon preliminary design				
1063 - Rutherford, Erik	2/27/2026	1.50	232.00	348.00
Siphon design review				
Totals		99.50		20,032.00
<b>Total Labor</b>				<b>20,032.00</b>
			<b>Total this Phase</b>	<b>\$20,032.00</b>

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Phase	00310	Survey			
<b>Labor</b>					
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Director of Surveying					
Director of Surveying					
2000 - Bradshaw, Clayton	2/18/2026	2.00	236.00	472.00	
Review right of way and design, review right of way methods and reasoning.					
2000 - Bradshaw, Clayton	2/23/2026	1.50	236.00	354.00	
Right of Way Analysis					
2000 - Bradshaw, Clayton	2/24/2026	.50	236.00	118.00	
Right of Way Analysis					
Senior Land Surveyor II					
Senior Land Surveyor II					
2003 - Thomas, Skye	2/3/2026	2.50	210.00	525.00	
GIS parcel review, coordination, meet with ER					
Survey Technician III					
Survey Technician III					
2013 - Burmaster, Ryan	2/2/2026	8.00	160.00	1,280.00	
Topo drafting.					
2013 - Burmaster, Ryan	2/3/2026	6.00	160.00	960.00	
Topo drafting.					
2013 - Burmaster, Ryan	2/4/2026	8.00	160.00	1,280.00	
Topo drafting.					
2013 - Burmaster, Ryan	2/5/2026	6.00	160.00	960.00	
Invert Drafting.					
2013 - Burmaster, Ryan	2/17/2026	.50	160.00	80.00	
Meet with PM, review progress, and field notes.					

Project	1565-0002-00	LOCSD WW COLLCTN & CONVEYANCE TO SOLVANG			Invoice	67502
2013 - Burmaster, Ryan		2/20/2026	5.75	160.00	920.00	
		Review gravity and force main alignments along right of way and prepare list of records needed.				
2013 - Burmaster, Ryan		2/23/2026	.50	160.00	80.00	
		Review right of way with PM.				
2013 - Burmaster, Ryan		2/24/2026	2.75	160.00	440.00	
		Compile documents to be ordered for the easterly proposed alignment and review with PM.				
Survey Technician II						
Survey Technician II						
2014 - Herrera, Daniel		2/2/2026	.75	150.00	112.50	
		Field data offload and organization.				
		Totals	44.75		7,581.50	
		<b>Total Labor</b>				<b>7,581.50</b>
					<b>Total this Phase</b>	<b>\$7,581.50</b>
					<b>Total this Project</b>	<b>\$47,738.75</b>
					<b>Total this Report</b>	<b>\$47,738.75</b>

# ITEM 7 – JUNE 3, 2026 WORKSHOP AND WALLACE GROUP 30/30 REPORTS

Note: Due to the size of the files associated with the Wallace Group reports, they are not attached to this agenda. Instead, they are being “clerk’s filed” and a physical copy may be reviewed 24x7 at the US Post Office at 2833 Grand Avenue, Los Olivos.

The files may also be reviewed on-line at:

<https://www.losolivoscscsd.com/technical-studies-and-reports>

**ITEM 8 – FISCAL YEAR 2026-27 PROPOSED BUDGET**

**FISCAL YEAR 2026-27 (FY2026-27) PROPOSED BUDGET**



# FY 2026-27 PROPOSED BUDGET

## **BOARD OF DIRECTORS**

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

**General Manager**  
**Guy Savage**

Board of Directors:

The following pages provide an overview of the Proposed Budget for the Los Olivos Community Service District (LOCSD) for the Fiscal Year 2026-27 (FY 2026-27). The LOCSD fiscal year begins on July 1; therefore, FY 2026-27 runs from July 1, 2026 to June 30, 2027.

The LOCSD Proposed Budget for FY 2026-27 has been prepared in a manner consistent with prior budgets. By law, the LOCSD is required to develop and adopt a balanced budget. A balanced budget is one where the total expected revenues are equal to total planned spending.

Of note for FY 2026-27 is the often discussed and difficult financial situation of the LOCSD. More plainly, the LOCSD is running out of funds to move its efforts forward in a discernible fashion. While the LOCSD has applied for various grants and is pursuing other financial options, without an influx of approximately \$1.4 million, the LOCSD cannot continue its efforts to complete design activities and hold a Proposition 218 (Property Owner) vote. The overriding key to budget development for FY 2026-27 is that it does not assume any additional revenues are available beyond annual Special Tax Revenues. The FY 2026-27 budget further assumes that any groundwater monitoring will only be completed if the County of Santa Barbara provides the funding.

Failing to obtain additional revenues will force the LOCSD to consider dissolution. Dissolution would include the legally required Local Area Formation Commission (LAFCO) processes, ceding control back to the County of Santa Barbara, and giving up local control over potential wastewater solutions.

For FY 2026-27, the LOCSD anticipates \$358,144 in total cash and revenues to be available for expenditure during the fiscal year. This includes a projected \$58,123 in fund balance from FY 2025-26, \$7,685 in Interest Income, and \$295,118 in Special Tax Assessment revenues.

Expenses for FY 2026-27 are anticipated to be \$160,634, including all normal and professional services expenditures. Unlike recent years, only \$30,000 in Professional and Special Services expense is included. The basic assumption is that LOCSD would allow Padre to complete its initial environmental review work based on the Wallace Group 30% designs and a selection of a collection system approach, and that all other Professional Services contracts would be cancelled. Contracts for the General Manager, District Engineer, and District Counsel are budgeted at roughly the same rates as the current year, with the expectation that the General Manager and District Counsel will spend additional time working through the processes of dissolution in FY 2026-27.

Reserves amounts were reduced to just 15% of the Special Tax Assessment as the variability related to external contracts will be minimal and, therefore, the budget will not need as large of a buffer against unanticipated expense as it has the past few years.

If the estimated revenues and expenses occur as projected, the District would finish the year with approximately \$153,243 remaining.

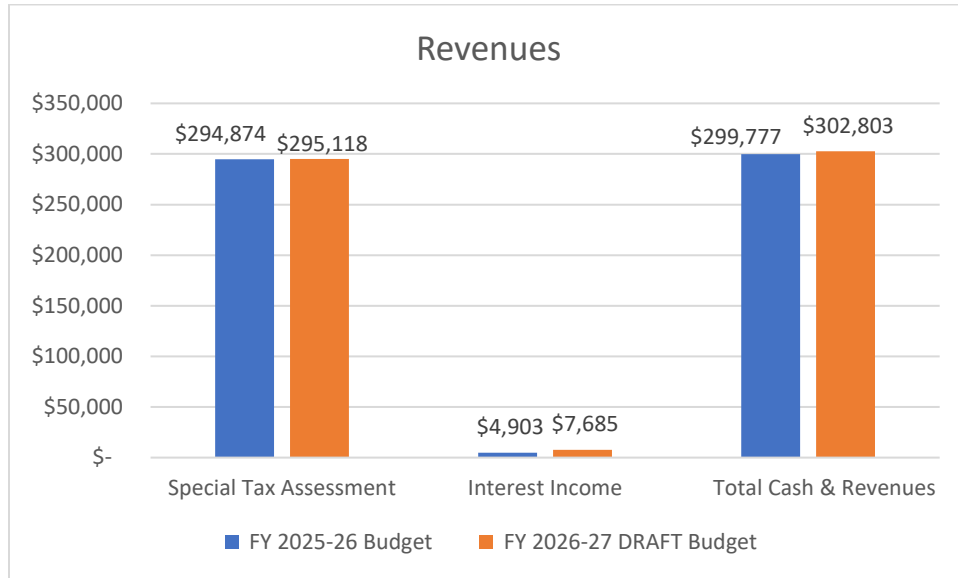
*Alternative Budgeting Approach - Additional Revenues Identified and Received*

Should the LOCSD identify and receive the approximately \$1.4 million noted as needed to complete design and Proposition 218 efforts, many of the expenses would continue as planned above. Notable changes to be considered would be the addition of community workshops, use of the \$1.4 million to pay for design and

Proposition 218 vote activities, use of approximately \$95k of the projected end of year fund balance for Assessment Engineering purposes, and a shift for the General Manager, District Counsel, and District Engineer from dissolution activities to design and vote activities.

**FY 2025-26 to FY 2026-27 Comparisons**

The Adopted FY 2025-26 budget included \$294,874 in Special Tax Assessment revenues. The FY 2026-27 Proposed Budget assumes \$295,118 in Special Tax Assessments revenues. The FY 2026-27 figure is based on actual receipts in FY 2026-27 and assumes a 2.5% increase.



**Chart 1 – Comparison of FY 2025-26 to FY 2026-27 Revenue Sources**

**Expenses**

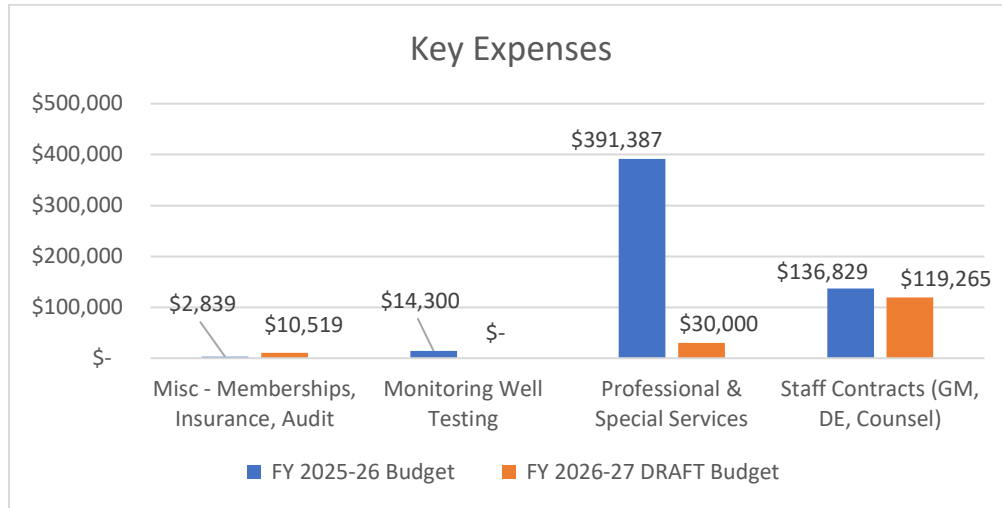
As previously noted, the expenses in the FY 2026-27 Proposed Budget includes those activities that are required to minimally operate the LOCS D and begin dissolution processes. The proposed Services and Supplies expense totals \$160,634 and includes all LOCS D contracts.

Annually incurred expenses such as insurance, audit, and office expenses comprise the majority of the smaller amounts included in the Proposed Budget. The amounts used for these expenses in the FY 2026-27 Proposed Budget were based on quotes from existing service providers and adjusted year-to-date or prior year actuals.

Expenses related to Legal Fees (District Counsel) and Contractual Services (General Manager and District Engineer contracts) are based on prior year actuals and include estimated additional efforts related to dissolution, plus any contractually agreed to increases. Where a contractually agreed increase is expected, a 2.5% Consumer Price Index (CPI) increase was assumed.

A significant increase in the costs related to Audit and Accounting Fees is included in FY 2026-27. Following a new contract being signed with Moss, Levy, Hartzheim in late 2025, the amount was adjusted to more accurately reflect anticipated actual expense.

The budgeted amount for Groundwater Monitoring Well testing was set to \$0.00. Should additional testing be required, it is recommended that the LOCSD hold out for funding from the County of Santa Barbara. The related costs for groundwater testing through GSI Water Solutions, who has been doing the LOCSD’s testing since the District drilled its first wells in 2023, is \$10,000 for each testing round. The prior year amount of \$14,300 was based on older vendor pricing.



**Chart 2 – Comparison of FY 2025-26 to FY 2026-27 Key Expenses**

Reserves

The final amount shown on FY 2026-27 Proposed Budget is a Reserve. Per Board Policy, this amount should be budgeted no less than 10% of the current operating budget. As was done beginning in FY 2023-24, a calculation related to the Special Tax Revenues was used. For FY 2026-27, the percentage was lowered to 15% of the Special Tax Revenues Therefore, the amount shown for Operational Reserve is \$44,268.

Unallocated Funds

After expenditures, and setting aside an operational reserve, the District has unallocated funds in the amount of \$153,243. This amount will be highly dependent on the amount of funds “carried over” from FY 2025-26 and Professional Services contracts that are let. Meaning it is driven by funds that were not spent in FY 2025-26.

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

Line Item Account	FY 2025-26 Budget	FY 2025-26 Budget (Projections 3/26/2026)	FY 2026-27 PROPOSED Budget	Notes
<b>Beginning Balance</b>	\$ 310,853	\$ 310,853	\$ 58,123	
<b>Revenues</b>				
<b>Taxes</b>				
3066 -- Special Tax Assessment	\$ 294,874	\$ 287,920	\$ 295,118	Amount recv'd by 3/26 x2 +2.5%
<b>Taxes</b>	<b>\$ 294,874</b>	<b>\$ 287,920</b>	<b>\$ 295,118</b>	
<b>Use of Money and Property</b>				
3380 -- Interest Income	\$ 4,903	\$ 7,685	\$ 7,685	YTD
3381 -- Unrealized Gain/Loss Invstmnts	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>	<b>\$ 4,903</b>	<b>\$ 7,685</b>	<b>\$ 7,685</b>	SALY, adjusted down, spending our funds
<b>Intergovernmental Revenue</b>				
4339 -- State - Other	\$ -	\$ -	\$ -	
4840 -- Other Governmental Agencies	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Miscellaneous Revenue</b>				
5895 and 5909 -- Donations	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Cash &amp; Revenues</b>	<b>\$ 610,630</b>	<b>\$ 606,458</b>	<b>\$ 360,926</b>	
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7090 -- Insurance	\$ 2,839	\$ 3,319	\$ 3,319	YTD
7324 -- Audit and Accounting Fees	\$ 3,500	\$ 3,500	\$ 5,900	MLH
7325 -- Other Professional Services (Well Testing)	\$ 14,300	\$ 14,300	\$ -	Assume County pays or doesn't occur
7430 -- Memberships	\$ 1,300	\$ 1,300	\$ 1,300	SALY
7450 -- Office Expense	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 391,387	\$ 465,000	\$ 30,000	WG hits 2025-26, remainder of Padre, cancel all other agreements
7508 -- Legal Fees	\$ 28,762	\$ 23,000	\$ 25,595	FY 2023-24+10% (dissolution?)
7510 -- Contractual Services (GM and DE Contracts)	\$ 108,067	\$ 94,000	\$ 93,669	FY 2024-25+10% (dissolution?)
7530 -- Publications & Legal Notices	\$ 1,500	\$ 1,500	\$ 850	Budget notices + 1 workshops mailers, etc. at \$600 per workshop
7671 -- Special Projects	\$ -	\$ -	\$ -	
7732 -- Training	\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	<b>\$ 551,655</b>	<b>\$ 605,919</b>	<b>\$ 160,634</b>	
<b>Other Charges</b>				
7894 - Communication Services	\$ -	\$ -	\$ -	
<b>Other Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Operational Reserve</b>	\$ 58,975	\$ 57,584	\$ 44,268	15% of Special Tax Revenues, smaller than 20% for FY 2025-26
<b>Reserve</b>	<b>\$ 58,975</b>	<b>\$ 57,584</b>	<b>\$ 44,268</b>	
<b>Total Expenditures</b>	<b>\$ 610,630</b>	<b>\$ 663,503</b>	<b>\$ 204,901</b>	
<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ 58,123</b>	<b>\$ 156,025</b>	

**Table 1 – FY 2026-27 Proposed Budget**

**Year Over Year Comparison of Budgets**

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

Line Item Account	FY 2020-21 Budget	FY 2020-21 (as of 6/30/2021)	FY 2021-22 Budget	FY 2021-22 (as of 6/30/2022)	FY 2022-23 Budget	FY 2022-23 YTD Actuals (as of 6/30/23)	FY 2023-24 Budget	FY 2023-24 YTD Actuals (as of 6/30/24)	FY 2024-25 Budget	FY 2024-25 Budget (as of 6/30/25)	FY 2025-26 Budget	FY 2025-26 Budget (Projections 3/26/2026)	FY 2026-27 PROPOSED Budget	Notes
<b>Beginning Balance</b>	\$ 193,885	\$ 193,885	\$ 213,370	\$ 213,370	\$ 136,475	\$ 136,475	\$ 48,678	\$ 87,667	\$ 259,257	\$ 324,226	\$ 310,853	\$ 310,853	\$ 58,123	
<b>Revenues</b>														
<b>Taxes</b>														
3066 -- Special Tax Assessment	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 252,310	\$ 294,874	\$ 287,920	\$ 295,118	Amount rec'd by 3/26 x2 +2.5%
<b>Taxes</b>	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 252,310	\$ 294,874	\$ 287,920	\$ 295,118	
<b>Use of Money and Property</b>														
3380 -- Interest Income		\$ 839	\$ -	\$ 764	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 12,272	\$ 4,903	\$ 7,685	\$ 7,685	YTD
3381 -- Unrealized Gain/Loss Invstmnts		\$ (1,157)	\$ (80)	\$ (6,602)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>		\$ (319)	\$ (80)	\$ (5,838)	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 12,272	\$ 4,903	\$ 7,685	\$ 7,685	SALY, adjusted down, spending our funds
<b>Intergovernmental Revenue</b>	\$ -													
4339 -- State - Other	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
4840 -- Other Governmental Agencies								\$ 105,508	\$ -	\$ 32,608	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>								\$ 180,508	\$ -	\$ 107,608	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>														
5895 and 5909 -- Donations								\$ 20,020		\$ -	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 20,020	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Cash &amp; Revenues</b>	\$ 562,772	\$ 435,575	\$ 683,543	\$ 451,849	\$ 510,124	\$ 395,447	\$ 277,072	\$ 533,622	\$ 555,767	\$ 696,417	\$ 610,630	\$ 606,458	\$ 360,926	
<b>Expenditures</b>														
<b>Services and Supplies</b>														
7090 -- Insurance	\$ 2,320	\$ -	\$ 2,500	\$ 162	\$ 2,500	\$ 2,800	\$ 2,934	\$ 2,933	\$ 2,787	\$ 2,770	\$ 2,839	\$ 3,319	\$ 3,319	YTD
7324 -- Audit and Accounting Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 178	\$ 4,000	\$ 7,775	\$ 2,500	\$ 844	\$ 2,900	\$ 6,809	\$ 3,500	\$ 3,500	\$ 5,900	MLH
7325 -- Other Professional Services (Well Testing)		\$ -	\$ 10,000	\$ -	\$ -	\$ -			\$ 12,300	\$ 14,300	\$ 14,300	\$ 14,300	\$ -	Assume County pays or doesn't occur
7430 -- Memberships	\$ 1,200	\$ 3,533	\$ 1,200	\$ 1,102	\$ 1,200	\$ 1,287	\$ 1,300	\$ 1,244	\$ 1,300		\$ 1,300	\$ 1,300	\$ 1,300	SALY
7450 -- Office Expense	\$ 2,000		\$ 2,000	\$ 600	\$ 2,000	\$ -		\$ 756	\$ -	\$ -	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 193,500	\$ 54,191	\$ 439,000	\$ 156,283	\$ 189,908	\$ 219,384	\$ 78,886	\$ 148,986	\$ 160,000	\$ 103,914	\$ 391,387	\$ 465,000	\$ 30,000	WG hits 2025-26, remainder of Padre, cancel all other agreements
7508 -- Legal Fees	\$ 27,000	\$ 17,921	\$ 27,000	\$ 27,165	\$ 30,000	\$ 36,481	\$ 45,529	\$ 23,268	\$ 28,061	\$ 16,102	\$ 28,762	\$ 23,000	\$ 25,595	FY 2023-24+10% (dissolution?)
7510 -- Contractual Services (GM and DE Contracts)	\$ 80,400	\$ 95,023	\$ 67,000	\$ 103,038	\$ 49,000	\$ 79,041	\$ 98,643	\$ 95,761	\$ 105,431	\$ 85,154	\$ 108,067	\$ 94,000	\$ 93,669	FY 2024-25+10% (dissolution?)
7530 -- Publications & Legal Notices	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,750		\$ 1,750	\$ -	\$ 1,500	\$ 1,500	\$ 850	Budget notices + 1 workshops mailers, etc. at \$600 per workshop
7671 -- Special Projects	\$ 8,000	\$ -	\$ 15,000	\$ -	\$ 175,000	\$ -		\$ 574	\$ -	\$ -	\$ -	\$ -	\$ -	
7732 -- Training	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	\$ 320,920	\$ 172,668	\$ 574,200	\$ 288,527	\$ 460,108	\$ 346,769	\$ 231,542	\$ 274,365	\$ 314,529	\$ 229,049	\$ 551,655	\$ 605,919	\$ 160,634	
<b>Other Charges</b>														
7894 - Communication Services	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Other Charges</b>	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Operational Reserve</b>							\$ 45,530		\$ 47,351		\$ 58,975	\$ 57,584	\$ 44,268	15% of Special Tax Revenues, smaller than 20% for FY 2025-26
<b>Reserve</b>						\$ -	\$ 45,530	\$ -	\$ 47,351	\$ -	\$ 58,975	\$ 57,584	\$ 44,268	
<b>Total Expenditures</b>	\$ 321,850	\$ 173,268	\$ 575,130	\$ 288,527	\$ 460,108	\$ 346,769	\$ 277,072	\$ 274,365	\$ 361,880	\$ 229,049	\$ 610,630	\$ 663,503	\$ 204,901	
<b>Ending Balance</b>	\$ 240,922	\$ 262,307	\$ 108,413	\$ 163,321	\$ 49,293	\$ 48,678	\$ 0	\$ 259,257	\$ 193,888	\$ 467,368	\$ 0	\$ 58,123	\$ 156,025	

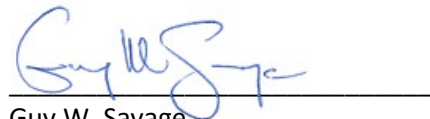
**FY 2026-27 Budget Timeline**

<b>PROPOSED STEPS</b>		<b>DATE</b>
1	GM prepares proposed DRAFT Budget, posts on-line for public review	3/27/2026
2	Finance Subcommittee reviews and comments prior to posting for Regular Board meeting	4/3/2026
3	Board reviews PROPOSED budget at a Regular Meeting and determines a Budget Hearing Date	4/8/2026
4	The District will publish a notice stating that the GM has prepared a proposed final budget which is available for inspection on the website; and include the date, time, and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.  Publication must be at least 2 weeks before Budget adoption meeting in at least one newspaper of general circulation in the district. NOTE: The notice must be PUBLISHED at least two weeks before the hearing, (Santa Maria Times). It only needs to be published one time. Post DRAFT Budget on Website.	5/15/2026 - publication must be at least 2 weeks before 6/10/2026 meeting
5	FINAL Budget hearing, part of Regular Meeting	6/10/2026
6	Post FINAL Budget on website	6/30/2026

**Table 2 – FY 2026-27 Budget Timeline**

As a resident of the District, I would like to thank you for your ongoing support of the Los Olivos Community Services District’s mission to ensure local control and improve groundwater quality by converting septic systems to a community wastewater collection, treatment, and reclamation facility. The District is faced with its biggest funding challenge since formation and your steady guidance is greatly appreciated.

Sincerely,



Guy W. Savage  
General Manager  
Los Olivos Community Services District

# ITEM 9 – ASSESSMENT ENGINEERING PROPOSALS

## ASSESSMENT ENGINEERING PROPOSALS

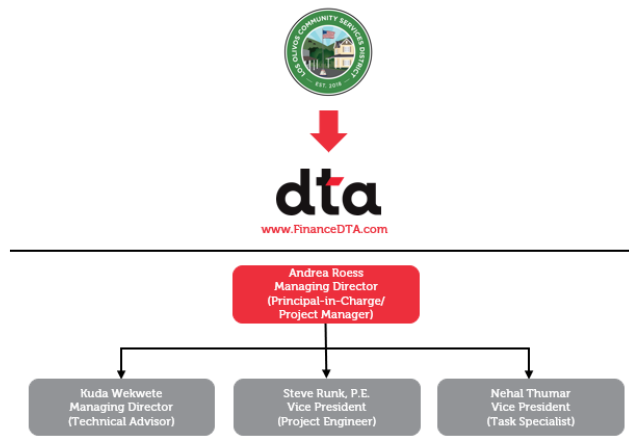
### PROJECT UNDERSTANDING

DTA is pleased to submit this proposal to the Los Olivos Community Services District (the “District”). In collaboration with Wallace Group, DTA shall serve as the Assessment Engineer and will assist the District in establishing an Assessment District (“AD”) to fund authorized sewer system services.

### KEY PERSONNEL QUALIFICATIONS

DTA has assigned personnel to this project who bring experience and technical expertise to each unique element of this engagement. Our team organization is illustrated below. Project roles of our key team members are described below and followed by professional biographies. All personnel will be available full-time (100%) for the duration of the project.

Figure 1: Team Organization Chart



DTA has assembled a project team for the District with the breadth of experience required to provide assessment engineering services in a professional and timely manner. **This project would be primarily handled out of DTA’s Irvine office.** Andrea Roess, a Managing Director at DTA, would serve as the Principal-in-Charge of DTA’s project team and handle primary account responsibilities for this engagement. Ms. Roess will attend meetings as necessary and supervise all project staff.

Ms. Roess will also serve as the Project Manager for the DTA team and be the District’s primary point of contact throughout this engagement. She will oversee all day-to-day activities and attend all meetings. This will include scheduled meetings with District staff at which she will provide regular updates regarding progress and any problems that have arisen. In addition, Ms. Roess will be setting up conference calls with District staff and other interested parties whenever necessary. She may schedule these conference calls once per month on a date in-between any scheduled meetings with District staff.

Ms. Roess will handle the ongoing execution and completion of the entire Scope of Work and match DTA’s work and deliverables with the District’s needs and objectives. She will also manage the work of DTA’s project team, including leading data collection efforts, providing senior-level analysis, reviewing progress and work products with District staff and stakeholders, and presenting findings at project meetings. Ms. Roess will be assisted in these tasks by support staff, as needed.

Kuda Wekwete, a Managing Director at DTA, will provide technical advisory services. Steve Runk, P.E., the Vice President of Engineering Services, will provide engineering expertise, prepare and/or review facilities cost estimates, and contribute to the apportionment analysis for property included in each district.

**Key personnel will be available to the extent proposed, or designated by the District, for the duration of the project and no person designated as “key” to the project shall be removed or replaced without the prior written concurrence of the District.** In addition, DTA is not behind schedule or past the completion date for any active projects and has a long history of delivering projects on a timely basis and adhering to agreements.

According to the SEC, as of September 12, 2017 (due to a new regulatory requirement), representatives of Municipal Advisor firms must have earned the Series 50 license to engage in municipal advisory activities. **DTA managers at the Vice President level and above are Series 50 licensed and therefore duly authorized by the SEC/MSRB to engage in municipal advisory activities.**

## A DTA Team Resumes

### Andrea Roess

Managing Director | [Andrea@FinanceDTA.com](mailto:Andrea@FinanceDTA.com)

Project Role – Principal-in-Charge/Project Manager



Since joining DTA in 1992, Ms. Roess has participated in all aspects of the formation and implementation of special finance districts to fund infrastructure and services. She has managed the formation and annual administration of more than 300 land-secured financing districts, including several PACE programs. In addition, Ms. Roess established and manages DTA's water and sewer practice and is a leader in the development of PACE programs.

Ms. Roess has utilized her computer skills to develop numerous state-of-the-art computer models that evaluate cash flows related to funding infrastructure and public services. This ability has enabled her to develop sophisticated bond structuring concepts for CFDs and ADs, as well as complex fiscal impact and fee impact models. She has also prepared hundreds of Engineer's Reports for ADs and been involved in the development of escrow release formulas and bond pool financing structures. In addition, Ms. Roess has experience in the preparation of PFFPs, Water/Sewer Revenue Bond analyses, and tax increment analyses. She is also the Project Manager in charge of annual special tax administration for more than 120 financing districts throughout California, Florida, Hawaii, Missouri, and Nevada.

In addition, Ms. Roess has become an influential voice in the world of CFDs and public finance through an intimate understanding of CFD subject matter that is unrivaled in the industry. Her direct and innovative approach to solving problems has led to a variety of innovative and successful solutions for her clients. This success has not gone unnoticed in the CFD circle. For years, industry professionals have sought her guidance and insights on a wide variety of issues that they faced. She is regularly asked to participate at speaking engagements and conferences to share her experiences and knowledge related to CFD structuring and other public finance topics.

For your reference, listed below is a sampling of current clients to whom Ms. Roess provides both district formation and annual administration consulting services.

- Borrego Water District
- City of Anaheim;
- City of Blythe;
- City of Brawley;
- City of Calexico;
- City of Cathedral City;
- County of Imperial;
- County of Los Angeles;
- County of Orange;
- County of San Bernardino;
- County of Santa Barbara;
- Laguna Beach Unified School District;

- City of Los Angeles;
- City of Oceanside;
- County of Imperial;
- Riverside Unified School District;
- San Diego County Fire Protection District; and
- Upland Unified School District.

Ms. Roess holds an M.B.A. degree with a concentration in finance from San Francisco State University and a B.A. in psychology/public policy analysis from Pomona College.

Ms. Roess is active in industry groups, including CSMFO, the Association of Women in Water, Energy, and Environment (“AWWEE”), and many others. In addition, Ms. Roess has been elected the Director of Mentorship of the Women in Public Finance Los Angeles Chapter Board and has participated on numerous panels and workshops related to public financing. **She also holds a Series 50 license as a registered Municipal Advisor with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.**

**Kuda Wekwete**

Managing Director | [Kuda@FinanceDTA.com](mailto:Kuda@FinanceDTA.com)

Project Role – Technical Advisor

Since joining DTA in 2005, Mr. Wekwete has been involved in all aspects of the formation and implementation of special districts to fund infrastructure and services, as well as the sale of over \$300 million in CFD bonds. His work has involved the preparation of tax spreads and overlapping debt analyses for the formation and/or sale of bonds for over 175 special districts established throughout California. In this role, Mr. Wekwete has prepared RMAs, CFD and Engineer’s Reports, and documents required for the formation of CFDs, sale of property, and annual levying of special taxes. He has also been responsible for preparing PFFPs involving CFDs and other public finance mechanisms.



For your reference, listed below is a sampling of current clients to whom Mr. Wekwete provides both CFD formation and annual administration consulting services.

- City of South San Francisco;
- RPOSD;
- CSCDA (20 CFDs/250 ADs);
- County of Los Angeles;
- City of Paso Robles;
- City of San Mateo;
- City of Stockton; and
- City of Santa Clara.

In addition, Mr. Wekwete has been actively involved in the preparation of dozens of impact fee studies, especially in the area of transportation infrastructure costing, and apportionment of these costs over various land use types based on benefit criteria. His engineering background has enabled him to assist DTA’s Vice President of Engineering Services in applying a variety of apportionment methodologies to the development of fee studies and establishment of Benefit ADs for public sector clients. Mr. Wekwete’s recent work on DIF studies has included engagements for the Cities of Colton, Desert Hot Springs, Fontana, Paso Robles, Perris, and Torrance and the Counties of Riverside, San Bernardino, San Luis Obispo, and Santa Barbara, among others.

Mr. Wekwete also has experience in the preparation of Fiscal Impact Reports (“FIRs”), tax increment analyses, and PFFPs and has performed due diligence services and developed disclosure documentation for land purchasers, public agencies, and lenders.

Mr. Wekwete received his B.S. and M.S. in operations research and industrial engineering from Cornell University and Columbia University, respectively. **He also holds a Series 50 license as a registered Municipal Advisor with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.**

**Steve Runk, P.E.**

Vice President, Engineering Services | [Steve@FinanceDTA.com](mailto:Steve@FinanceDTA.com)

Project Role – Engineer (State License Number C23473 – California Registered Civil Engineer)



Mr. Runk has over 45 years of experience in the design and construction management of major civil engineering projects, including roadways, bridges, sewer and water improvements, and flood control facilities, grading for public works projects, and construction of commercial and industrial buildings. Mr. Runk’s specific responsibilities have included design, quality control, specifications, estimates, construction bid packages, construction coordination and management, cost analyses and cost control, scheduling, manpower forecasting, staffing, and marketing. He has also assisted public agencies and developers in the procurement of funding from the California Department of Transportation (“Caltrans”) and other federal and state agencies.

Mr. Runk has a proven track record of meeting schedules and adhering to budgets. Since joining DTA in 2000, he has worked with local agencies to resolve community issues and negotiate scope changes with contractors to ensure the timely and satisfactory completion of construction projects. He has also acted as the Project Manager for the establishment of ADs and preparation of numerous AB 1600 DIF justification studies. Mr. Runk specializes in preparing assessment apportionment formulas and fee studies for roads, storm drains, and water and wastewater facilities.

Since 2012, DTA has served as the on-call Assessment Engineer for the City of San Buenaventura’s MADs. Mr. Runk, in collaboration with DTA support staff, prepared the Engineer's Report for MAD No. 28 in late 2021. He also assisted with the formation of MAD Nos. 21 through 27, in addition to preparing and submitting updated Engineer’s Reports to amend the prior reports for MAD Nos. 17 and 18 to better document their assessment methodologies and conform to Prop 218’s strict benefit requirements.

Prior to joining DTA, Mr. Runk, as the Senior Construction Manager for Holmes & Narver, Inc., successfully completed the construction of the SR-41 Freeway in Fresno County, which was the County’s first Measure “C” sales tax-funded freeway. Prior to this project, Mr. Runk successfully completed the construction of the SR-71 Freeway in Chino/Chino Hills, California. This \$98 million project was the first Measure “M” sales tax-funded project for the San Bernardino Associated Governments (“SANBAG”). Mr. Runk’s responsibilities on both projects included contract management, quality control, public relations, cash flow analyses, project closeout, and compliance with federal and State funding requirements.

Previously, Mr. Runk held positions with various public and private engineering entities in which he delivered projects requiring a wide variety of engineering expertise. He holds a B.S. in engineering from the University of California at Los Angeles and an M.S. in civil engineering from California State University at Long Beach. Mr. Runk is a registered Civil Engineer in the State of California.

**Nehal Thumar**

Vice President | [Nehal@FinanceDTA.com](mailto:Nehal@FinanceDTA.com)

Project Role – Task Specialist

Since joining DTA in 2000, Mr. Thumar has been involved in all aspects of the formation and implementation of numerous Mello-Roos CFDs located throughout California. His responsibilities related to these CFDs have included the preparation of tax spread proforma analyses, RMAs, Public Reports, and overlapping debt analyses. In addition, Mr. Thumar has managed the annual administration of over 25 CFDs in Southern California and prepared due diligence, tax projections, and Disclosure Reports related to land-secured bond issuances for numerous clients in Arizona, California, and Nevada.



Additionally, Mr. Thumar’s involvement in both the CFD formation and annual administration has provided him with a unique perspective. For instance, he has reviewed numerous CFD formation and legal documents from the standpoint of how each CFD may impact interested stakeholders down the line through an annual

administration point of view. This type of exposure to both CFD formation and annual administration has afforded Mr. Thumar the ability to identify any future pitfalls prior to the actual formation of a district.

For your reference, listed below is a sampling of current clients to whom Mr. Thumar provides both district formation and annual administration consulting services.

- Borrego Water District
- City of Anaheim;
- City of Blythe;
- City of Brawley;
- City of Calexico;
- City of Cathedral City;
- City of Los Angeles;
- City of Oceanside;
- County of Imperial;
- County of Imperial;
- County of Los Angeles;
- County of Orange;
- County of San Bernardino;
- County of Santa Barbara;
- Laguna Beach Unified School District;
- Riverside Unified School District;
- San Diego County Fire Protection District; and
- Upland Unified School District.

Mr. Thumar has also prepared Fiscal Impact Reports ("FIRs") for various public agency clients. In addition, he has worked on the preparation of DIF justification studies. His work during the impact fee justification and apportionment analysis process for each respective project has included the preparation of the capital improvement and public facilities needs list(s), fee model development, report writing, data collection, and interactions with city/county staff and key stakeholders.

Mr. Thumar earned an M.B.A. degree with a concentration in finance and a B.A. in economics from the University of Southern California. **He also holds a Series 50 license as a registered Municipal Advisor with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.**

## SCOPE OF WORK

DTA will assist the Los Olivos Community Services District (the “District”) in establishing an AD to fund authorized sewer system services. Our responsibilities under this Scope of Work include the following tasks:

### Task 1 – Background Research

DTA will collect information on existing and anticipated land uses, Assessor’s parcels located within the proposed district boundary, and planning information for use in preparing the assessment spread. Data to be gathered includes the following:

- Santa Barbara County (“County”) Assessor records for each of the roughly 400 parcels within the AD;
- Land use data as provided by the District, property owner, outside data sources, and/or site inspections, as necessary;
- Information on services descriptions, cost estimates, and phasing of types of services to be included in the benefit analysis;
- Existing relevant studies of the project area for use in conducting the benefit analysis; and
- Services costs to be assessed. Services costs are to be provided by District staff and/or its consultants.

This task includes the preparation of a database of the roughly 400 parcels within the AD that contains a description and assessment number of each property assessed and the address of the property owner based on the records of the County Assessor’s Office.

### Task 2 – Benefit Assessment

DTA will develop a method and formula for the allocation of the costs of proposed assessments to benefitting properties. This task will consist of the following subtasks:

- 2.1 Develop a rationale for the benefit assessment based on the projected benefit to the property;
- 2.2 Identify the boundaries of the AD and benefit subareas based on the level of benefit (if applicable);
- 2.3 Identify the AD’s quantitative Equivalent Dwelling Unit (“EDU”) or Benefit Assessment Unit (“BAU”) factors used to differentiate benefit based on property type (e.g., residential, commercial, industrial, etc.);
- 2.4 Determine the improvements to be included in the AD based on input from the District, property owners, the design engineer, bond counsel, and the engineering analysis of general and special benefit, in addition to preparing a narrative description to include in the Engineer’s Report; and
- 2.5 Develop a benefit spread that allocates assessments to all properties in the AD based on the benefit assessment rationale (Task 2.1) and EDU factors (Task 2.3).

The proposed benefit spread will be proportional to benefit received, legally defensible (relationship between costs allocated and benefit received), sufficient to meet minimum revenue requirements, and politically acceptable. The proposed benefit spread will be submitted to District staff for review prior to the completion of work on the Engineer’s Report.

### Task 3 – Preparation of Assessment Diagram

This task entails the preparation of an assessment diagram pursuant to the requirement of the Streets and Highways Code and County Recorder’s Office.

#### **Task 4 – Engineer’s Report**

DTA will act as "Engineer of Work" and prepare Preliminary and Final Engineer's Reports pursuant to the requirements of the Streets and Highway Code. As required by law, the report shall contain the following:

- Streets and Highway Code information and tables;
- Description of services and facilities;
- Preliminary and final estimate of costs;
- Assessment diagram;
- Method of assessment spread; and
- Assessment roll with preliminary assessments.

After confirmation of the assessments by the District Board of Directors (“Board”), DTA shall produce the Final Engineer's Report. This report shall include the final costs provided by the District in place of the estimated costs listed in the Preliminary Engineer's Report and make any revisions requested by the District Board.

**Deliverable:** Draft and Final Engineer’s Report

#### **Task 5 – Public Notices and Ballot Protest Procedure**

With assistance from the District’s legal counsel, DTA will prepare and mail notices pursuant to the Municipal Improvement Act of 1913 and Right to Vote on Property Taxes Act. Said notices shall include the following:

- The estimated assessment pertaining to the entire AD;
- The estimated assessment pertaining to each parcel;
- The duration of the assessment;
- The reason for the assessment (e.g., a general description of the services);
- The basis under which the assessment was calculated;
- The date, time, and location of the public hearing;
- A statement that a majority protest from the individuals who have mailed in their ballot (weighted by level of assessment) shall cause the assessment proceedings to be abandoned; and
- A ballot to be mailed by a property owner to the District to declare their support or opposition to the AD.

#### **Task 6 – Meetings and Public Hearings**

DTA will attend up to a total of five (5) virtual meetings and one (1) in-person public hearing associated with the formation of the AD. Attendance at any in-person or additional virtual meetings will be billed on a time and materials basis at additional cost, **not to exceed \$2,500**.

#### **Task 7 – Ballot Tabulation**

Prior to and at the public hearing, DTA shall tabulate ballots submitted by property owners to determine whether the majority protest exists within the AD. The tabulation log will consist of a computerized database of every parcel within the AD. This tabulation will be completed prior to the close of the public hearing and the results will be provided to the District for the inclusion of public record.

#### **Task 8 – Post-Formation Services**

After confirmation of the assessments by the City Council, DTA will provide the following services:

- 8.1 Provide the information necessary for the preparation of the Notice of Cash Collection;

- 8.2 Coordinate the mailing of the Notice of Cash Collection;
- 8.3 Prepare the paid and unpaid list and calculate the new amount to bond after the end of the 30-day cash collection period;
- 8.4 Assist in the preparation of and record the Notice of Assessment, assessment roll, and other necessary documents with the County Recorder’s Office; and

Work related to actual bond issuance would be covered under a separate agreement.

**FEE PROPOSAL**

DTA shall be remunerated for consulting services (as described above in the Scope of Work) on an hourly basis according to the rates set forth in Table 1 below, with invoices being submitted to the District monthly. DTA shall perform the tasks listed under the Scope of Work for a maximum fee of **\$50,000 for Tasks 1-6, plus \$2,500 in out-of-pocket expenses**. Any additional tasks and professional services beyond those described in the Scope of Work will be billed at the hourly rates listed in Table 1 below.

**Table 1: DTA’s Fee Schedule**

Labor Category	Labor Rate
President/Managing Director	\$315/Hour
Senior Vice President	\$290/Hour
Vice President	\$265/Hour
Senior Manager	\$220/Hour
Manager	\$205/Hour
Senior Associate	\$185/Hour
Associate III	\$175/Hour
Associate II	\$165/Hour
Associate I	\$150/Hour
Research Associate II	\$140/Hour
Research Associate I	\$125/Hour

Upon the City’s request, potential extended services include attending meetings in addition to those specified in the Scope of Work, providing noticing/balloting services, if any assessments are increased per Prop 218 guidelines, assisting with the formation of any new district, including CFDs, and conducting all annexations to the district, providing testimony in court of time to prepare for a suit of any kind, and informing the City of any new, or changes to existing, laws related to Landscape & Lighting Districts. Any work on these extended services shall be billed on a time and materials basis at additional cost at the hourly rates listed in Table 1.

Budget for a Prop 218 mail-ballot is not included herein. DTA shall provide a not-to-exceed budget for election support services at the time of commencement of such services. Our experience has been that the consulting services costs associated with our prior Prop 218 elections have varied depending upon the size of and number of Assessor parcels to be included in the mail-ballot, amount of property owner support or opposition, level of contribution to our workload from municipal staff, and other factors. Without knowing the scope of services required for the Prop 218 election, it is difficult to establish a maximum budget at this point in time. In addition to ballot/notice design and tabulation support, we estimate a printing and mailing billing rate of \$2.50 per parcel based on prior mailings. Actual mailing costs will be finalized once an official quote is received from a vendor.

Out-of-pocket and administrative expenses shall be equal to 3% of DTA's billings for labor, plus any outside vendor payments, not to exceed a total of \$2,500. All hourly rates for services apply through June 30, 2026, and are subject to a cost-of-living increase at that time. On or about the first two weeks of each month during which consulting services are rendered hereunder, DTA shall present to the District an invoice covering the current consulting services performed and reimbursable expenses incurred pursuant to the agreement and exhibits thereto. Such invoices shall be paid by the District within 30 days of the date of each invoice. A 1.2% monthly charge may be imposed against accounts that are not paid within 30 days of the date of each invoice. DTA shall stop all work on the project if payment is not received within 45 days of submittal of an invoice.

#### **A Disclaimer**

While DTA has a fiduciary responsibility as a licensed Municipal Advisor, DTA is not, unless otherwise stipulated, acting as the District's Municipal Advisor. The services discussed herein do not constitute any financial advice or fall under the category of municipal advisory services as defined by the SEC.

#### **B Limitations**

This budget covers only those tasks outlined in the Scope of Work. Additional consulting services beyond Additional consulting services beyond the tasks listed in the Scope of Work ("Additional Work") may require additional fees if they cause total hourly fees to exceed the proposed budget to be determined. If the tasks listed in the Scope of Work are not completed within 12 months, at any point thereafter, DTA may request an increase in the maximum fee if total hourly billings to date exceed the proposed compensation level listed above. Other Additional Work shall include:

- Additional analyses based on revised land use assumptions or changes in improvements or improvement costs;
- Research performed by DTA to obtain data that was the responsibility of the District or County, as listed in Scope of Work;
- Attendance at more than one (1) in-person meeting, more than five (5) virtual meetings, or extended conversations with property owners and homeowners' groups;
- Establishment of zones which would require multiple analyses, Engineer's Report preparation, maps, etc., to cover each additional zone;
- Extended discussions or negotiations with the District Board, property owners, developers, and other parties associated with the AD formation;
- Preparing and administering ballots, in addition to the tabulation of ballots;
- Additional work due to the inclusion of capital facilities to be funded by the AD; and
- Creation of a base project map for the purposes of preparing the AD boundary map.

November 7, 2025

Attn: Guy Savage, General Manager  
 Los Olivos Community Services District

**RE: Proposal to Provide an Engineer’s Report for the Los Olivos CSD Wastewater Improvements Project**

Dear Guy,

NV5, Inc. (NV5) is pleased to submit this proposal to the Los Olivos Community Services District (District) to prepare the Engineer’s Report for your wastewater improvements project. For this task, we offer the following:

**Scope of Services**

NV5 will complete the following tasks:

- Assist bond attorney and District staff in establishing a project schedule.
- Assist the District in preparing the Engineer’s Estimate for the proposed sewer improvements. Provide a breakdown of costs for the gravity collection system and pumping facilities.
- Prepare a Boundary Map of the assessment district.
- Prepare the Preliminary Engineer’s Report, which will include information on the approximately 385 parcels included in the proposed assessment district, and will consist of the following:
  - 1931 Act information and tables
  - Plans and specifications (by reference)
  - Overview of proposed improvements
  - Assessment diagram
  - Method of assessment spread – Lot size, zoning, or both
  - Assessment roll with preliminary assessments
  - Right-of-Way Certificate (executed by the District Engineer)
  - Certification of Completion (executed by the District Engineer)
- File the Preliminary Engineer’s Report with the District Engineer.
- In-person attendance at the following meetings:
  - One (1) Property Owner Information Meeting.
  - One (1) District Board Meeting to discuss preliminary assessments.
  - One (1) District Board Meeting at which the Resolution of Intention is adopted, Preliminary Engineer’s Report is approved, and Public Hearing is set.
  - One (1) Public Hearing.
- Prepare boundary map for recordation at the Santa Barbara County Recorder’s Office. Record map and obtain certified copies for the District.
- Print and mail the Resolution of Intention, preliminary assessment amount, and time and place of Public Hearing to each assessed property owner of record, as required by 1913 Act proceedings (contents of notice will be provided by bond counsel). Prepare written declaration that this has been done. Prepare replacement ballots as needed.
- Prepare Final Engineer’s Report in which the confirmed assessment spread is based on final approved estimate of fees to be financed, including incidental costs and financing costs.
- File the Confirmed Engineers Report with the District Engineer.
- Count ballots received and enter the results, by financial obligation, to determine the percentage protest. The ballots are weighted by “financial obligation” or by the amount of the property’s assessment. All ballots must be returned prior to the close of the public hearing. Result of tabulation may be continued to the next District Board Meeting.
- Prepare assessment diagram for recordation at the Santa Barbara County Recorder’s Office. Record diagram and obtain certified copies for the District.
- Mail cash collection notices to each assessed property owner. Prepare replacements if necessary.

## Exclusions

The following items of work are not included within the above Scope of Services:

- Right-of-way services.
- Post-public hearing services (except as noted) including debt service (amortization) schedules and placing assessment on tax roll.
- Property valuation and tax delinquency information.
- Advertising of notices in newspaper.
- Preparation of improvement plans, specification and bid documents. This can be performed as part of a separate future task order.

## Services, Information and/or Fees to be Provided by Others

In preparing the above Scope of Work, it is understood that the following services, information and/or fees will be supplied by the District or other consultants:

- Up-to-date maps, records, plans, etc. that pertains to this project.
- Public agency letterhead and envelopes for property owner mailings.
- Posting notices on property.
- Right-of-entry onto private property, as required.
- Other consultants (including property appraiser) whose services are required to complete the assessment district formations.

## Project Team

Our proposed team is as follows:

Project Manager/Assessment Engineer – Jeffrey M. Cooper, PE  
CAD Designer & Project Analyst – Rafael Gutierrez, Michael Rocco  
Project Administration – Erica Toste, Kendra Duncan

## Cost Proposal

All work outlined in this proposal will be completed for a lump sum of **\$92,000**. Payment terms are as follows: monthly invoicing not-to-exceed 60% upon submission of the preliminary report, 90% after the ballots are mailed, and the remaining balance upon confirmation of the final report and mailing of cash collection notices.

## Schedule

The Preliminary Engineer's Report will be completed within 120 calendar days after the issuance of a Notice-to-Proceed.

On behalf of the NV5 team, we thank you for the opportunity to continue supporting this project. Should you have any questions or require additional information, please contact me at 858.385.0500 or [jeff.cooper@nv5.com](mailto:jeff.cooper@nv5.com).

Sincerely,  
NV5



**Jeffrey M. Cooper, PE**  
EVP/COO

Friday, March 13, 2026

**Submitted via Email**

gm.locsd@gmail.com

Guy Savage, General Manager  
Los Olivos Community Services District  
P.O. Box 611  
Los Olivos, CA 93441

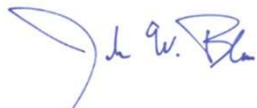
**Re: COST PROPOSAL for Assessment Engineering, Engineer's Report, and Related Professional Consulting Services for a Proposition 218 Assessment Measure**

Dear Mr. Savage:

**SCI Consulting Group** ("SCI") is pleased to submit this cost proposal to provide assessment engineering and preparation of the Engineer's Report for a proposed Proposition 218 assessment measure for the Los Olivos Community Services District ("District"). This cost proposal is submitted in accordance with the requirements of the District's Request for Proposals ("RFP") and corresponds to the Work Plan described in SCI's accompanying Technical Proposal.

We appreciate the opportunity to assist the District with this important project and look forward to working with you.

Sincerely,



John W. Bliss, P.E., President  
SCI Consulting Group

## **FEE SCHEDULE AND MANNER OF PAYMENT**

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SCI shall be compensated as detailed below for the services described in the Work Plan included in our Technical Proposal. The proposed fees reflect our understanding of the scope of services and the level of professional effort required to complete the assignment successfully.

<b>TASKS</b> <sup>1,2</sup>	<b>FEE</b>	
Task 1: Initial Planning and Preliminary Assessment Engineering	\$12,200	Fixed
Task 2: Assessment Engineering and Engineer's Report	\$29,400	Fixed
<b>SUBTOTAL</b>	<b>\$41,600</b>	
Incidental Costs <sup>3</sup>	\$4,000	NTE
<b>TOTAL AUTHORIZATION</b>	<b>\$45,600</b>	

<sup>1</sup> The Work Plan includes no in-person meetings. As necessary and at the discretion of the District, SCI will attend additional in-person meetings at the in-person meeting rate of \$2,250 per consultant per meeting for the duration of the Work Plan. All other project meetings, stakeholder outreach meetings, and presentations will be conducted remotely via video or voice conference. Video and voice conferences are not considered in-person meetings in the Work Plan.

<sup>2</sup> After completing each task, SCI shall submit an invoice for the work performed. Payments shall be due and payable upon submitting an invoice for each completed task.

<sup>3</sup> Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be reimbursed at actual cost plus 10%, not to exceed \$4,000, without prior authorization from the District. Mileage expenses shall be billed at the IRS-approved rate.

Friday, March 13, 2026

**Submitted via Email**

gm.locsd@gmail.com

Guy Savage, General Manager  
Los Olivos Community Services District  
P.O. Box 611  
Los Olivos, CA 93441

**Re: TECHNICAL PROPOSAL for Assessment Engineering, Engineer's Report, and Related Professional Consulting Services for a Proposition 218 Assessment Measure**

Dear Mr. Savage:

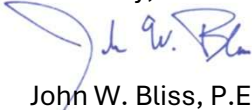
**SCI Consulting Group** ("SCI") is pleased to submit this technical proposal to provide assessment engineering and preparation of the Engineer's Report for a proposed Proposition 218 assessment measure for the Los Olivos Community Services District ("District"). We understand the District is seeking a qualified assessment engineering firm to provide professional assessment engineering and an Engineer's Report necessary to support a Proposition 218 assessment measure. The project involves the development of an assessment to support the construction of a wastewater collection system serving the community of Los Olivos and a conveyance pipeline connecting the District to the City of Solvang's wastewater treatment facilities.



SCI is well equipped to prepare a Proposition 218-compliant Engineer's Report and propose assessment rates that meet the District's fiscal requirements. SCI can also assist the District with the legal and procedural requirements for a Proposition 218 ballot proceeding should the District choose to proceed.

We look forward to this opportunity to assist the District with this important project and stand ready to proceed. If you have any questions or need additional information, please don't hesitate to contact me. I can be reached at 707-430-4300 and john.bliss@sci-cg.com.

Sincerely,



John W. Bliss, P.E., President  
SCI Consulting Group

## **WORK PLAN AND APPROACH**

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Based on the scope of services outlined in the District's Request for Proposals ("RFP") and our understanding of the assessment engineering services required, SCI proposes the following scope of work and approach to complete the requested services successfully.

### **TASK 1: INITIAL PLANNING AND PRELIMINARY ASSESSMENT ENGINEERING**

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Task 1 will begin with project initiation and coordination with the District to confirm the project scope, objectives, and timeline. SCI will conduct a project kickoff meeting with District staff to review the proposed wastewater collection system and conveyance pipeline connecting the District to the City of Solvang's wastewater treatment facilities, available engineering information, anticipated project timeline, and the District's goals and objectives for the proposed assessment district. This discussion will help ensure a clear understanding of the District's intent to fund wastewater improvements through a legally compliant and equitable assessment structure. During this phase, SCI will also establish the overall project timeline and key milestones for completion of the Engineer's Report.

SCI will prepare an information and data request and collect relevant materials from the District and other available sources. These materials may include preliminary engineering cost estimates, parcel and ownership data, land-use information, and other relevant documents necessary to support the preparation of the Engineer's Report and the development of the proposed assessment district.

Upon receipt and review of available information, SCI will provide preliminary assessment engineering services to evaluate the feasibility of the proposed assessment district. This effort will include an initial review of the properties that may receive special benefit from the proposed wastewater improvements and a preliminary evaluation of potential approaches for allocating project costs among benefiting parcels. The results of this work will help confirm the feasibility of the proposed assessment district and help confirm that the proposed assessment structure is feasible and legally supportable prior to preparation of the full Engineer's Report.

#### **TASK DELIVERABLES:**

- Information and data request list
- Project kickoff meeting (Virtual)
- Project timeline
- Preliminary assessment engineering findings

### **TASK 2: ASSESSMENT ENGINEERING AND ENGINEER'S REPORT**

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If the District decides to proceed with the formation of the assessment district, SCI will develop multi-year revenue and expense proformas, based on the District's input, to serve as the foundation for the budgets and cost estimates included in the Engineer's Report. Comprehensive assessment engineering work will include defining the proportional assessment rate methodology and separating and quantifying special and general benefits from the proposed improvements and services. SCI will apply its industry-leading benefit assessment engineering expertise to develop a methodology that fully complies with the legal and procedural requirements for a new, post-Proposition 218 benefit

assessment, including the court's direction in Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. City of Pomona, Greene v. Marin County Flood Control and Water Conservation District, Robert Beutz v. County of Riverside, and other Proposition 218 decisions.

In a review session, we will present these fiscal plans, our data review and analysis, and the proposed assessment methodology, levies, and budgets to the District. Issues uncovered by the review will be highlighted, and remedies suggested. After the District and the District's legal counsel have reviewed the data and information, we will prepare an Engineer's Report that fully meets the requirements of Articles XIII C and XIII D of the California Constitution ("Proposition 218"), the Government Code, and other relevant code sections.

The Engineer's Report will be prepared by John Bliss, P.E., an assessment engineer with 24 years of extensive assessment engineering experience. The Engineer's Report will include a detailed description of the assessment plans for the improvements and services, future capital and facility improvement needs, a detailed cost estimate, an analysis of special and general benefits, the rationale used for the assessment apportionment, the method of assessment apportionment, calculation of the specific proposed assessment amount for each parcel, an assessment diagram, and other elements.

After the Engineer's Report has been prepared, it will be reviewed with District staff and, if necessary, shall be revised to reflect any relevant comments or issues identified. SCI shall also finalize the assessment levies, roll, diagram, and other information for preliminary District approval. SCI will also prepare draft resolutions, notices, and other materials and documents required or recommended for the proposed assessment. Such documents shall be finalized in conjunction with the District's legal counsel. At the culmination of these services, SCI shall present the findings, proposed assessment levies, and the Engineer's Report to the District staff and the District's Board of Directors.

#### **TASK DELIVERABLES:**

- Project meetings (Virtual)
- Proposition 218-compliant Engineer's Report (PDF)
- Presentations at District Board of Directors meeting (Virtual)

#### **DISTRICT RESOURCES**

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SCI will carry out all tasks specified in the Work Plan and any other related services, as appropriate. The District would be responsible for the following:

- Periodically meet or participate in video or voice conference calls with SCI as needed.
- Provide information and documentation regarding the District's Master Plan, capital improvement plan, description of services and improvements to be funded by the assessment, the annual revenues needed, and additional data as requested.
- Designate a District point of contact with authority to act on its behalf regarding the Work Plan.
- Assist with the planning, review, and coordination of action items.

## **TENTATIVE TIMELINE**

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We understand the District intends to complete preparation of the Engineer's Report during 2026 in order to support a potential Proposition 218 hearing in early 2027. A detailed project timeline, including key milestones, task sequencing, and deliverables, will be developed collaboratively with the District at the project kickoff meeting in Task 1.

## **OPTIONAL PROPOSITION 218 AND IMPLEMENTATION SERVICES**

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At the District's request, SCI can provide additional services to support implementation of the proposed assessment following completion of the Engineer's Report. These services may include Proposition 218 ballot proceeding support, such as the preparation and mailing of the Proposition 218 notice and ballots, management of the balloting process, responding to property owner inquiries, preparation of resolutions and hearing materials, and support for the public hearing and ballot tabulation assistance. SCI can also provide non-advocacy informational outreach support to assist the District in clearly communicating the purpose, structure, and implications of the proposed assessment to property owners. If the assessment is approved, SCI can further assist with first-year levy administration services, including preparing the assessment roll, coordinating with the County Tax Collector, and providing ongoing property owner inquiry support.

A detailed scope of work and fee proposal for these services can be provided upon request.

## **ASSESSMENT METHODOLOGY SUPPORT**

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In the event the assessments or the methodology contained in the Engineer's Report are questioned or challenged, SCI will provide reasonable professional assessment engineering support to assist the District and District Counsel in explaining and supporting the basis for the proposed assessments at no additional charge.

## **QUALIFICATIONS AND EXPERIENCE**

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Established in 1985, **SCI Consulting Group** is California's leading public finance consulting firm specializing in Proposition 218 assessment engineering and preparation of Engineer's Reports for public agencies. For four decades, SCI has helped cities, counties, and special districts fund essential public services and infrastructure through legally defensible benefit assessments and other voter approved revenue mechanisms. Our firm has prepared hundreds of Proposition 218 compliant Engineer's Reports supporting assessments for parks and recreation facilities, fire protection and emergency response services, road maintenance and rehabilitation programs, flood control systems, groundwater management programs, stormwater compliance programs, landscape and lighting districts, and other municipal services and utility infrastructure.

The Engineer's Report for this project will be prepared by John Bliss, M.Eng., P.E., President of SCI Consulting Group, who will serve as the Engineer of Work. Mr. Bliss is widely regarded as one of California's foremost experts in Proposition 218 assessment engineering. Over the course of his career, he has led the development and implementation of more than 350 Proposition 218-compliant benefit assessments, property related fees, and special taxes, more than any other

engineer in the State. Mr. Bliss is a licensed Professional Civil Engineer in California and has worked extensively with many of the State's leading Proposition 218 attorneys, giving him deep familiarity with the legal and technical standards governing assessment engineering.

In addition to preparing Engineer's Reports, SCI has extensive experience assisting public agencies with the full implementation process for Proposition 218 assessments. Our firm routinely supports agencies with ballot proceedings, property owner notification and balloting, stakeholder and property owner informational outreach, and ongoing annual administration of approved assessments. This experience allows SCI to prepare Engineer's Reports that are not only technically sound and legally defensible but also practical to implement and administer over the long term.

SCI's qualifications and experience include:

- Serving California public agencies for **four decades**.
- The most **comprehensive Proposition 218 expertise** in the State, including deep knowledge of benefit analysis, general benefit calculations, and assessment apportionment.
- Administers over **1,000 assessments**, special taxes, and fees for more than **200 public agencies** annually.
- Proven record of forming and administering hundreds of **benefit assessment districts** statewide.
- **Experience assisting public agencies with the legal and procedural steps required to implement Proposition 218 assessments**, including ballot proceedings, preparation and mailing of notices and ballots, management of the balloting process, and ballot tabulation.
- **Extensive experience working with public agencies throughout** California's Central Coast region.
- **Active members and frequent presenters** at conferences and workshops hosted by the California Society of Municipal Finance Officers ("CSMFO"), California Special Districts Association ("CSDA), and other professional organizations.
- **Longstanding relationships with our clients** reflect our commitment to providing the highest level of service.

Client references are available on request.

## **FEE SCHEDULE AND MANNER OF PAYMENT**

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In accordance with the requirements of the RFP, SCI's fee schedule ("Cost Proposal") has been submitted separately for the District's review and consideration.

## **OTHER INFORMATION**

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**Employment Policies.** SCI Consulting Group ensures compliance with all civil rights laws and other related statutes. SCI does not and shall not discriminate against any employee in the workplace, against any applicant for such employment, or against any other person because of race, religion, sex, color, national origin, handicap, age, or any other arbitrary basis.

**Conflict of Interest Statements.** SCI has no known past, ongoing, or potential conflicts of interest for working with the District, performing the scope of work, or any other service for this project.

**Independent Contractor.** SCI shall perform all services included in this proposal as an independent contractor if selected.

**Insurance Requirements.** SCI carries professional errors and omissions insurance in the amount of \$2 million per occurrence and \$2 million aggregate. SCI also carries general liability insurance in the amount of \$2 million per occurrence and \$4 million aggregate. SCI will provide the District with a certificate of insurance upon request.

**Indemnification.** Pursuant to California Civil Code Section 2782.8, SCI will defend and indemnify the District for claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of SCI in the performance of the work.

**Cancellation.** The District or SCI may end the engagement without cause with reasonable written notice. In the event the engagement is terminated, payment shall still be due for all work performed by SCI, including any portion of a task, up to the date of notification of cancellation.

# ITEM 10 – FY 2024-25 FINANCIAL AUDIT

**FY 2024-25 FINANCIAL AUDIT**

**LOS OLIVOS COMMUNITY  
SERVICES DISTRICT**

FINANCIAL STATEMENTS  
June 30, 2025

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**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
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June 30, 2025

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**FINANCIAL SECTION**

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## 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, 2025, 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, 2025, 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 April X, 2026, 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 & Hartgen LLP*

Santa Maria, CA  
April X, 2026

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
 June 30, 2025

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**ASSETS**

Current Assets:		
Cash in county treasury	\$	461,458
Interest receivable		<u>3,867</u>
Total current assets		<u>465,325</u>
Noncurrent Assets:		
Construction in progress		371,088
Capital assets, net		<u>112,000</u>
Total noncurrent assets		<u>483,088</u>
Total assets		<u>948,413</u>

**LIABILITIES**

Accounts payable		<u>20,423</u>
Total liabilities		<u>20,423</u>

**NET POSITION**

Net investment in capital assets		483,088
Unrestricted		<u>444,902</u>
Total net position	\$	<u>927,990</u>

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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, 2025

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<b>Operating Expenses:</b>	
Professional services	\$ 38,307
Insurance	2,770
Contractual services	82,690
Depreciation	<u>8,392</u>
Total operating expenses	<u>132,159</u>
Operating Loss	<u>(132,159)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Interest income	11,487
Assessments	252,310
Intergovernmental revenue	<u>107,608</u>
Total Non-Operating Revenues (Expenses)	<u>371,405</u>
Change in net position	239,246
<b>Net Position</b>	
Net Position, beginning of fiscal year	<u>688,744</u>
Net Position, end of fiscal year	<u><u>\$ 927,990</u></u>

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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, 2025

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Payments to vendors	\$ (134,510)
Net cash used by operating activities	<u>(134,510)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Property assessments	252,310
Intergovernmental revenue	<u>107,608</u>
Net cash provided by noncapital financing activities	<u>359,918</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of fixed assets	(92,928)
Interest received	<u>9,878</u>
Net cash used by investing activities	<u>(83,050)</u>

Net increase in cash and cash equivalents 142,358

Cash and cash equivalents - July 1, 2024 319,100

Cash and cash equivalents - June 30, 2025 \$ 461,458

Reconciliation to Statement of Net Position:  
Cash in county treasury

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\$ 461,458

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

Operating loss	\$ (132,159)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	8,392
Change in assets and liabilities:	
Accounts payable	<u>(10,743)</u>
Net cash used by operating activities	<u><u>\$ (134,510)</u></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. 103 "Financial Reporting Model Improvements" The provisions of this statement are effective for fiscal years beginning after June 15, 2025.
- Statement No. 104 "Disclosure of Certain Capital Assets" The provisions of this statement are effective for fiscal years beginning after June 15, 2025.
- Statement No. 105 "Subsequent Events" The provisions of this statement are effective for fiscal years beginning after June 15, 2026.

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2025

**NOTE 3 - CASH AND INVESTMENTS**

On June 30, 2025, the District had the following cash and investments on hand:

Cash in county treasury	\$ 461,458
Total cash and investments	<u>\$ 461,458</u>

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

Cash in county treasury	<u>\$ 461,458</u>
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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:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Santa Barbara County Investment Pool	\$ 461,458	\$ 461,458	\$ -	\$ -	\$ -
Total	<u>\$ 461,458</u>	<u>\$ 461,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	\$ 461,458	N/A	\$ -	\$ -	\$ -	\$ 461,458
Total	<u>\$ 461,458</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461,458</u>

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2025

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

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.

**NOTE 4 – SCHEDULE OF CAPITAL ASSETS**

DRAFT

A schedule of changes in capital assets for the fiscal year ended June 30, 2025, is shown below:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Nondepreciable capital assets				
Construction in Progress	\$ 278,160	\$ 92,928	\$ -	\$ 371,088
Total nondepreciable capital assets	\$ 278,160	\$ 92,928	\$ -	\$ 371,088
Depreciable capital assets				
Building improvements	\$ 125,887	\$ -	\$ -	\$ 125,887
Total depreciable capital assets	125,887			125,887
Less Accumulated Depreciation	5,495	8,392		13,887
Net depreciable capital assets	\$ 120,392	\$ (8,392)	\$ -	\$ 112,000
Net capital assets	\$ 398,552	\$ 84,536	\$ -	\$ 483,088

**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.

**ITEM11B – GENERAL MANAGER AND DISTRICT ENGINEER  
COMMENTS**

**GENERAL MANAGER AND DISTRICT ENGINEER COMMENTS**

## Summary Project Status Report

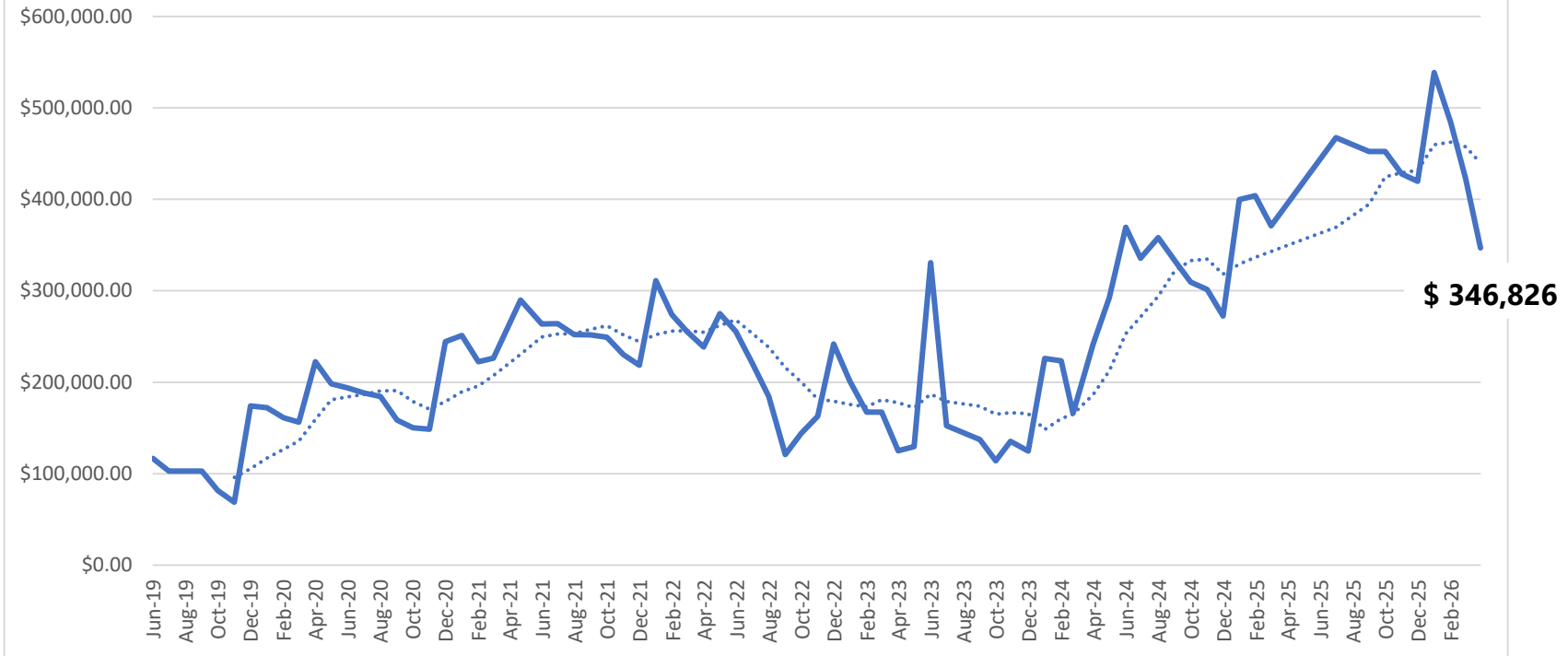
- Audit – continuing to work with MLH, April agenda
- 30/30 Design Activities – Wallace Group (WG)
  - Proceeding on target, draft received and published on 3/27/2026
  - Under budget
- Met with Supervisor Hartmann regarding needed funding on 3/11
- EPA (ERG) consulting effort. Continuing to work with EPA representatives regarding free consulting they provide.
  - Focus is on aiding in grant identification and community communications, meeting with RCAC held early April
- Financing - Follow up regarding WRDA – outreach to Corps
- LAFCO – attended the April 2, 2026 LAFCO Meeting with President Kennedy

Note: Will effectively be unavailable last part of April and May. Will post an “out of office” but responses will be delayed. District Engineer Pike will setup the meeting on May 20, but GM Savage will participate remotely.

### Priorities:

1. General Admin
2. Financing (Grants)
3. WG Design
4. Assessment Engineer options
5. City of Solvang contract

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





COSB - Budget vs Actual (Revenue Status)

Period: FY 2025-26 - Mar  
Fund: FD-3490 Los Olivos CSD  
Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026 (74% Elapsed)  
Accounting Period: Open

Ledger Account	06/30/2026	03/28/2026	06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget
<b>Revenues</b>				
6000:Taxes	251,446.00	143,959.75	(107,486.25) ◆	57.25%
6150:Use of Money and Property	8,405.00	7,684.51	(720.49) ●	91.43%
<b>Total Revenues</b>	<b>259,851.00</b>	<b>151,644.26</b>	<b>(108,206.74) ◆</b>	<b>58.36%</b>
<b>Decreases to Fund Balances</b>				
5026:Decrease to Fund Balance Component - Residual	197,268.00	0.00	(197,268.00) ◆	0.00%
<b>Total Decreases to Fund Balance</b>	<b>197,268.00</b>	<b>0.00</b>	<b>(197,268.00) ◆</b>	<b>0.00%</b>
<b>Total Sources of Funds</b>	<b>457,119.00</b>	<b>151,644.26</b>	<b>(305,474.74) ◆</b>	<b>33.17%</b>



**COSB - Balance Sheet (Debit/Credit  
Summary)**

Ledger: Actuals  
 Period: FY 2025-26 - Mar  
 Fund: FD-3490 Los Olivos CSD  
 Book: Modified Accrual  
 Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026  
 Accounting Period: Open

Ledger Account	Beginning Balance	Year-To-Date		Ending Balance
	07/01/2025	Debits	Credits	03/28/2026
<b>Assets</b>				
1000:Cash in Treasury	467,368.07	303,357.46	423,899.14	346,826.39
1130:Interest Receivable	3,867.55	7,684.51	11,552.06	0.00
<b>Total Assets</b>	<b>471,235.62</b>	<b>311,041.97</b>	<b>435,451.20</b>	<b>346,826.39</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>471,235.62</b>	<b>311,041.97</b>	<b>435,451.20</b>	<b>346,826.39</b>
<b>Liabilities</b>				
3000:Accounts Payable	1,610.00	275,671.49	274,061.49	0.00
3087:EFT Payable	0.00	18,851.19	18,851.19	0.00
<b>Total Liabilities</b>	<b>1,610.00</b>	<b>294,522.68</b>	<b>292,912.68</b>	<b>0.00</b>
<b>Equity</b>				
Total Non-Residual Equity	0.00	0.00	0.00	0.00
5025:Fund Balance-Residual	469,625.62	422,289.14	299,489.91	346,826.39
<b>Total Equity</b>	<b>469,625.62</b>	<b>422,289.14</b>	<b>299,489.91</b>	<b>346,826.39</b>
<b>Total Liabilities, Deferred Inflows of Resources, &amp; Equity</b>	<b>471,235.62</b>	<b>716,811.82</b>	<b>592,402.59</b>	<b>346,826.39</b>



COSB - Budget vs Actual (Financial Status)

Period: FY 2025-26 - Mar

Fund: FD-3490 Los Olivos CSD

Book: Modified Accrual

Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026 (74% Elapsed)  
Accounting Period: Open

Ledger Account	06/30/2026	03/28/2026				06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Pre-Encumbrances	Year-To-Date Encumbrances	Year-To-Date Actual	Year-To-Date Encumbered Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget
<b>Revenues</b>							
6000:Taxes	251,446.00			143,959.75	143,959.75	(107,486.25)	57.25%
6150:Use of Money and Property	8,405.00			7,684.51	7,684.51	(720.49)	91.43%
<b>Total Revenues</b>	<b>259,851.00</b>			<b>151,644.26</b>	<b>151,644.26</b>	<b>(108,206.74)</b>	<b>58.36%</b>
<b>Expenditures</b>							
7020:Services and Supplies	457,119.00			274,443.49	274,443.49	182,675.51	60.04%
<b>Total Expenditures</b>	<b>457,119.00</b>			<b>274,443.49</b>	<b>274,443.49</b>	<b>182,675.51</b>	<b>60.04%</b>
<b>Changes to Fund Balances</b>							
5026:Decrease to Fund Balance Component - Residual	197,268.00			0.00	0.00	(197,268.00)	0.00%
<b>Total Changes to Fund Balance</b>	<b>197,268.00</b>			<b>0.00</b>	<b>0.00</b>	<b>(197,268.00)</b>	<b>0.00%</b>
<b>Net Financial Impact</b>	<b>0.00</b>			<b>(122,799.23)</b>	<b>(122,799.23)</b>	<b>(122,799.23)</b>	<b>0.00%</b>