

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



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

**Posted: 3-3-2025**

**March 7, 2025 – 8:30 AM**

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

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

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

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

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

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

Zoom: <https://us06web.zoom.us/j/84350602040?pwd=2VNVNnaY2fzB7MI6Oml33oz2sND8RU.1>  
By Phone: +1 669 900 6833 US (San Jose) Meeting ID: 843 5060 2040 Passcode: 909261  
One tap mobile: +16694449171,,84350602040#,,,,\*909261# US

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

## MEETING AGENDA

### 1. CALL TO ORDER

### 2. ROLL CALL

### 3. PUBLIC COMMENTS

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

### ADMINISTRATIVE ITEMS:

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

### 4. CONSENT AGENDA

#### A. MINUTES APPROVAL

Approval of the minutes from January 3, 2025.

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

### BUSINESS ITEMS:

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

**5. INVOICE REVIEW AND RECOMMENDATION**

The Subcommittee will review and recommend to the full Board of Directors, payment of those unpaid invoices that were received on or before March 3, 2025.

No.	Invoice Date	Invoice #	Provider	Amount
1	2/18/2025	88887	MNS – Engineering and Support Services	\$ 1,822.50
2	9/9/2024	FB55521	Carollo – City of Solvang WWTP Engineering	\$ 1,390.25
3	1/30/2025	2345859	Stantec – 30% Design LOCSD to City of Solvang force main	\$ 13,141.50
4	2/27/2025	2359575	Stantec – 30% Design LOCSD to City of Solvang force main	\$ 24,901.00
5	2/13/2025	93376	A&W – Legal Services	\$ 912.60
6	3/1/2025	20252	GWS – General Manager Services	\$ 5,800.00

Project	Vendor	To Date (inc. above)	Total Authorization
City of Solvang Connection	Stantec – LOCSD to Sunny Field Park force main	\$ 45,239.50	\$ 56,250.00
Groundwater Monitoring	GSI – Bi-annual sampling and testing	\$ 7,414.01	\$ 14,300.00
FY 2023-24 Audit	MLH		\$ 3,250.00

**6. FY 2023-24 AUDIT REPORT**

MLH has completed the draft audit for Fiscal Year 2023-24 (July 1, 2023-June 30, 2024). The subcommittee will receive and file the final Audit report and related Government Auditing Standards letter.

**7. BUDGET REPORTS**

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

**INFORMATIONAL ITEMS:**

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

**8. SUBCOMMITTEE MEMBER COMMENTS**

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

**9. ADJOURNMENT**

# ITEM 4A – MINUTES

**MINUTES**

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



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

**Posted: 12-30-2024**

**January 3, 2025 – 8:30 AM**

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

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

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

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

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**MEETING AGENDA**

**1. CALL TO ORDER**

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

**2. ROLL CALL**

**Present: President Kennedy, Director Parks**

**Absent: None**

**3. PUBLIC COMMENTS**

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

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

**No requests to speak.**

**ADMINISTRATIVE ITEMS:**

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

**4. CONSENT AGENDA**

**A. MINUTES APPROVAL**

Approval of the minutes from December 6, 2024.

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

**No requests to speak.**

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

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

Agenda Packet

Page 4 of 50

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

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

**Voice vote: 2-0**

**BUSINESS ITEMS:**

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

**5. INVOICE REVIEW AND RECOMMENDATION**

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

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

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

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

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

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

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

**No requests to speak.**

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

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

**Voice vote: 2-0**

**6. BUDGET REPORTS**

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

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

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

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

**No requests to speak.**

**INFORMATIONAL ITEMS:**

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

**7. SUBCOMMITTEE MEMBER COMMENTS**

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

Chair Kennedy - None

Director Parks - None


**8. ADJOURNMENT**

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

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

**Voice vote: 2-0**

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Approved:

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President Julie Kennedy

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



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

**Posted: 1-30-2025**

**February 7, 2025 – 8:30 AM**

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

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

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

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

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

Respectfully submitted:

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

# ITEM 5 - INVOICES

**INVOICES**



**FOR ACH TRANSFERS:**

Zions (National Bank of Arizona)  
 Account # 0560013387  
 Routing # 1221-0532-0

**Attention: Accounts Payable**  
**Los Olivos Community Services**  
**District Attention: General Manager**  
**PO Box 345**  
**Los Olivos, CA 93441**  
**United States**

**Invoice :** FB55521  
**Invoice Date :** 9/9/2024  
**Project :** 203237  
**Project Name :** Solvang Evaluation of Los Olivos  
 Flows on the WWTP

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**For Professional Services Rendered Through 8/31/2024**

Solvang Evaluation of Los Olivos Flows on the WWTP  
 Agreement 203237-00  
 Agreement Date: 5.15.24-11.30.24  
 Agreement Amount: \$40,240.00

	Fee	Available	Billings		
			To Date	Previous	Current
203237 - Solvang Evaluation of Los Olivos Flows on the WWTP	40,240.00	40,240.00	1,390.25	0.00	1,390.25
			<b>Current Billings</b>		<u>1,390.25</u>
			<b>Amount Due This Bill</b>		<u>1,390.25</u>

**Total Fee :** 40,240.00  
**To Date Billings :** 1,390.25  
**Total Remaining :** 38,849.75

**000100 - Project Management and Meetings**

**Rate Labor**

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
<b>Professional</b>			
Alec C Beyers	1.00	185.000	185.00
<b>Senior Professional</b>			
Jeffrey A Weishaar	1.00	305.000	305.00
<b>Support Staff</b>			
Jean C Lardizabal	2.25	135.000	303.75

**Total Rate Labor 793.75**

**Unit Rate Expenses**

<i>Account / Unit / Vendor</i>	<i>Quantity</i>	<i>Rate</i>	<i>Amount</i>
<b>PECE Charges</b>			
<b>Project Equip &amp; Comm Exp</b>			
PECE	4.25	14.000	59.50

**Total Unit Rate Expenses 59.50**

**Total Bill Task: 000100 - Project Management and Meetings 853.25**

**000200 - Data Collection and Review**

**Rate Labor**

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
<b>Technician</b>			
Langley Rowland	3.00	165.000	495.00

**Total Rate Labor 495.00**

**Unit Rate Expenses**

<i>Account / Unit / Vendor</i>	<i>Quantity</i>	<i>Rate</i>	<i>Amount</i>
<b>PECE Charges</b>			
<b>Project Equip &amp; Comm Exp</b>			
PECE	3.00	14.000	42.00

**Total Unit Rate Expenses 42.00**

**Total Bill Task: 000200 - Data Collection and Review 537.00**

**Total Project: 203237 - Solvang Evaluation of Los Olivos Flows on the WWTP 1,390.25**

March 20, 2024

Mr. Randy Murphy  
City of Solvang  
1644 Oak Street  
Solvang, CA 93463

Subject: Evaluation of Los Olivos flows on WWTP

Dear Randy,

Thank you for the opportunity to engage with the City in evaluating the impact of Los Olivos flows on the wastewater treatment plant (WWTP). The evaluation laid out in the scope and budget attached considers impacts of additional flows on the WWTP capacity as well as water quality of the effluent. Currently the City's new WWTP permit NOA has new final limits for TDS, chloride, sulfate, sodium, boron and total nitrogen based on the Santa Rita groundwater basin water quality objectives. It is important to consider the impacts of these salt constituents on the WWTPs ability to meet the new effluent standards.

We look forward to continuing to work with the City on this evaluation.

Sincerely,  
CAROLLO ENGINEERS, INC.



Jeff Weishaar  
Vice President

## Attachment A: Evaluation of Los Olivos Flows on the WWTP Scope and Assumptions

### General Assumptions

General assumptions for the study include the following:

- Los Olivos Community Services District (LOCSD) will provide all data related to flows and loads anticipated by the flows they wish to discharge to the City of Solvang's WWTP. Data to include anticipated flow variations (monthly average, maximum month, peak day and hour) and quality data (BOD, TSS, ammonia, total nitrogen, TDS, chloride, sulfate, sodium, and boron).
- LOCSD or City will cover the costs for any required sampling and separately pay for any laboratory costs needed.
- Project duration estimated at 4 months.

### Task 1 – PROJECT MANAGEMENT AND MEETINGS

Task includes project management activities and meetings which include:

- Ongoing monthly project management and invoices, schedule updates, and progress letters.
- Monthly check-in meetings (up to 4 meetings at one hour) – Virtual.
- Kickoff meeting – A kickoff meeting will be held with Carollo team and City staff to discuss the project workplan, schedule and goals/objectives.

*Deliverables: Meeting agendas, notes and powerpoints; electronic delivery*

### Task 2 – DATA COLLECTION AND REVIEW

Task includes:

- Consultant will provide a data request to the City of Solvang and LOCSD for all relevant data and past reports.
- Review of data provided by LOCSD and City, including groundwater, drinking water supply, WWTP influent and effluent water quality and volumes. Constituents to be evaluated include BOD, TSS, ammonia, total nitrogen, TDS, sodium, chloride, boron, and sulfate.
- LOCSD will provide a schedule of when flows will be delivered to City and when increases will be scheduled.
- Development of a sampling plan, if needed.

*Deliverables: Data Request and Sampling Plan; electronic delivery*

### Task 3 – CAPACITY ASSESSMENT

The Consultant will evaluate existing WWTP capacity and the ability to accept new flows and loads from LOCSD. Average and peak conditions will be considered in the capacity analysis. The impact of additional loading on the WWTP's ability to meet discharge requirements related to treatment (BOD, TSS, ammonia, total nitrogen) will be considered. The timing of when discharges will be increasing will be established along with increased amounts. Consultant will use knowledge of City's WWTP and planned improvements.

#### **Task 4 - WATER QUALITY ANALYSIS**

The Consultant will evaluate the impact of LOCSD flows and loads on the City's ability to comply with the NOA discharge requirements for TDS, chloride, sulfate, sodium, and boron. Consultant will summarize data provided LOCSD and any data collected by the City or LOCSD via the sampling plan. This data will be used to develop a flow weighted loading analysis and estimated effluent concentrations expected over time if the City accepts LOCSD discharges. These concentrations will be compared to effluent limits to determine compliance.

#### **Task 5 – RECOMMENDATION AND TM**

The Consultant will summarize the findings of Tasks 2-4 into a draft Technical Memorandum (TM ). The TM will identify the recommendation and conditions for the City to take additional flows and loads from LOCSD. The TM will also lay out the next steps for implementation if project is feasible. The draft TM will be reviewed by the City. A final TM will be developed incorporating City and LOCSD comments.

*Deliverables: Draft and Final TM*

City of Solvang – LOCSD Study

Task Description	Hours by Classification							Labor	PECE	Printing/ Travel	Estimated Fee
	Senior Prof	Lead Prof	Project Engineer	Professional	Assistant Prof	Support Staff	Total Hours				
	\$305	\$284	\$240	\$185	\$165	\$135			\$ 14.00		
<b>Task 1 - Project Management and Meetings</b>	<b>9</b>	<b>10</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>8</b>	<b>39</b>	<b>\$ 9,000</b>	<b>\$ 546</b>	<b>\$ 500</b>	<b>\$ 10,050</b>
<i>Project Management (4 months)</i>	4	0	0	0	0	8	12	\$ 2,300	\$ 168	\$ -	\$ 2,470
<i>Meetings - Kickoff, Monthly Progress (4) = 5</i>	5	10	2	10	0	0	27	\$ 6,700	\$ 378	\$ 500	\$ 7,580
<b>Task 2 - Data Collection and Review</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>\$ 6,200</b>	<b>\$ 392</b>	<b>\$ -</b>	<b>\$ 6,590</b>
<i>Data Collection and Review</i>	1	2	4	12	0	0	19	\$ 4,100	\$ 266	\$ -	\$ 4,370
<i>Sampling Plan (1)</i>	1	2	2	4	0	0	9	\$ 2,100	\$ 126	\$ -	\$ 2,230
<b>Task 3 - Capacity Assessment</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>\$ 6,600</b>	<b>\$ 420</b>	<b>\$ -</b>	<b>\$ 7,020</b>
<i>Evaluation of WWTP Capacity Impacts</i>	2	4	8	16	0	0	30	\$ 6,600	\$ 420	\$ -	\$ 7,020
<b>Task 4 - Water Quality Analysis</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>\$ 2,700</b>	<b>\$ 168</b>	<b>\$ -</b>	<b>\$ 2,870</b>
<i>Evaluation of WQ Impacts</i>	2	2	0	8	0	0	12	\$ 2,700	\$ 168	\$ -	\$ 2,870
<b>Task 5 - Recommendation and TM</b>	<b>3</b>	<b>6</b>	<b>10</b>	<b>32</b>	<b>0</b>	<b>14</b>	<b>65</b>	<b>\$ 12,800</b>	<b>\$ 910</b>	<b>\$ -</b>	<b>\$ 13,710</b>
<i>Draft TM</i>	2	4	8	24	0	8	46	\$ 9,200	\$ 644	\$ -	\$ 9,840
<i>Final TM</i>	1	2	2	8	0	6	19	\$ 3,600	\$ 266	\$ -	\$ 3,870
<b>Total</b>	<b>18</b>	<b>26</b>	<b>26</b>	<b>82</b>	<b>0</b>	<b>22</b>	<b>174</b>	<b>\$ 37,300</b>	<b>\$ 2,436</b>	<b>\$ 500</b>	<b>\$ 40,240</b>



**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

February 18, 2025  
 Project No: LOCS.D.180392.00  
 Invoice No: 88887

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

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

This Invoice includes:

- 1. General District Support Tasks: \$157.50
- 2. Engineering Tasks: \$1,665.00

**Professional Services for the Period: January 01, 2025 to January 31, 2025**

Level 2 TASK01 District Management

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Project Coordinator	1.50	105.00	157.50	
Totals	1.50		157.50	
<b>Total Labor</b>				<b>157.50</b>
			<b>Level 2 Subtotal</b>	<b>\$157.50</b>

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer	9.00	185.00	1,665.00	
Totals	9.00		1,665.00	
<b>Total Labor</b>				<b>1,665.00</b>
			<b>Level 2 Subtotal</b>	<b>\$1,665.00</b>

<b>Current Invoice Amount</b>	<b>\$1,822.50</b>
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**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
87447	9/24/2024	1,452.50
88074	11/20/2024	987.50
88303	12/17/2024	802.50
88701	1/15/2025	1,581.25
<b>Total</b>		<b>4,823.75</b>

# Billing Backup

Tuesday, February 18, 2025

MNS Engineers, Inc.

Invoice 88887 Dated 2/18/2025

11:18:52 AM

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

## Professional Personnel

		Hours	Rate	Amount
Project Coordinator				
Zepeda, Mary	1/23/2025	1.00	105.00	105.00
	Update Budget Tracking Log with A&W (3), Carolla (2), GSI (2), GWS, MNS, Stantec Invoices within the Ready for Agenda Folder			
Zepeda, Mary	1/28/2025	.25	105.00	26.25
	File A&W Rate Increase FY2025			
Zepeda, Mary	1/30/2025	.25	105.00	26.25
	Update Budget Tracking Log with WSC Invoices within the Ready for Agenda Folder			
	Totals	1.50		157.50
	<b>Total Labor</b>			<b>157.50</b>
				<b>Level 2 Subtotal</b>
				<b>\$157.50</b>

Level 2 TASK02 Engineering Tasks

## Professional Personnel

		Hours	Rate	Amount
District Engineer				
Pike, Douglas	1/10/2025	.50	185.00	92.50
	Follow-up correspondence with Water Board re: Grant Report			
Pike, Douglas	1/15/2025	3.00	185.00	555.00
	Stantec Meeting: 30% Solvang Pipeline Design (1 hr) Grant Agreement No. D2105004, WATER RECYCLING FUNDING PROGRAM (WRF) PROJECT NO. 8603-110. prepare and submit the final disbursement request for the project per Oliver's suggestion. (2 hr)			
Pike, Douglas	1/17/2025	1.00	185.00	185.00
	Request for a Grant disbursement form. Reference Grant Agreement No. D2105004, WRF PROJECT NO. 8603-110.			
Pike, Douglas	1/21/2025	.50	185.00	92.50
	LOCSD- Pipeline to Solvang correspondence with Carrie Poytress, Stantec			
Pike, Douglas	1/22/2025	.50	185.00	92.50
	Review invoice preparation Instructions for submittal. Begin Cover Letter			
Pike, Douglas	1/27/2025	2.00	185.00	370.00
	WRF Grant Final Invoice Detail Spreadsheet, cover letter, Compile all invoices (3 years) for submittal			
Pike, Douglas	1/29/2025	.50	185.00	92.50
	Assemble detailed invoice with Backup to RWQCB.			
Pike, Douglas	1/30/2025	1.00	185.00	185.00
	Invoice questions from Regional Board resolved			
	Totals	9.00		1,665.00
	<b>Total Labor</b>			<b>1,665.00</b>

Project	LOCSD.180392.00	District Support Services	Invoice	88887
			<b>Level 2 Subtotal</b>	<b>\$1,665.00</b>
			<b>Project Total</b>	<b>\$1,822.50</b>
			<b>Total this Report</b>	<b>\$1,822.50</b>



INVOICE

<b>Invoice Number</b>	2345859
<b>Invoice Date</b>	January 30, 2025
<b>Customer Number</b>	163739
<b>Project Number</b>	184032474

**Bill To**

Los Olivos Community  
 Service District  
 Guy Savage  
 PO Box 345  
 Los Olivos CA 93441  
 United States

**Please Remit To**

Stantec Consulting Services  
 Inc. (SCSI)  
 13980 Collections Center  
 Drive  
 Chicago IL 60693  
 United States  
 Federal Tax ID  
 11-2167170

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

<b>Stantec Project Manager:</b>	Poytress, Carrie Elizabeth
<b>Authorization Amount:</b>	\$56,250.00
<b>Authorization Previously Billed:</b>	\$7,197.00
<b>Authorization Billed to Date:</b>	\$20,338.50
<b>Current Invoice Due:</b>	\$13,141.50
<b>For Period Ending:</b>	January 17, 2025

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

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

INVOICE

Invoice Number

2345859

Project Number

184032474

**Top Task 300                    LOCSD to Solvang Pipeline 30% Design**

**Low Task 300.301            Project Management**

**Professional Services**

<b>Billing Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Level 14	0.75	261.00	195.75
	<b>0.75</b>		<b>195.75</b>
Level 15	3.00	274.00	822.00
	<b>3.00</b>		<b>822.00</b>
<b>Professional Services Subtotal</b>	<b>3.75</b>		<b>1,017.75</b>
<b>Low Task 300.301 Subtotal</b>			<b>1,017.75</b>

**Low Task 300.302            Utility Research and Base Mapping**

**Professional Services**

<b>Billing Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Level 07	1.00	179.00	179.00
	<b>1.00</b>		<b>179.00</b>
Level 10	11.70	204.00	2,386.00
	<b>11.70</b>		<b>2,386.00</b>
Level 14	3.00	261.00	783.00
	<b>3.00</b>		<b>783.00</b>
Level 15	3.00	274.00	822.00
	<b>3.00</b>		<b>822.00</b>
<b>Professional Services Subtotal</b>	<b>18.70</b>		<b>4,170.00</b>

**INVOICE**

**Invoice Number**  
**Project Number**

2345859  
184032474

**Low Task 300.302 Subtotal** **4,170.00**

---

**Low Task 300.303**      **Technical Memorandum**

**Professional Services**

<b>Billing Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Level 14	0.25	261.00	65.25
	<u>0.25</u>		<u>65.25</u>
Level 15	3.25	274.00	890.50
	<u>3.25</u>		<u>890.50</u>
<b>Professional Services Subtotal</b>	<u><b>3.50</b></u>		<u><b>955.75</b></u>

**Low Task 300.303 Subtotal** **955.75**

---

**Low Task 300.304**      **30 Percent Design Documents**

**Professional Services**

<b>Billing Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Level 10	34.30	204.00	6,998.00
	<u>34.30</u>		<u>6,998.00</u>
<b>Professional Services Subtotal</b>	<u><b>34.30</b></u>		<u><b>6,998.00</b></u>

**Low Task 300.304 Subtotal** **6,998.00**

---

**Top Task 300 Total** **13,141.50**

---

Total Fees & Disbursements \$13,141.50

**INVOICE TOTAL (USD)** **\$13,141.50**



INVOICE

<b>Invoice Number</b>	2359575
<b>Invoice Date</b>	February 27, 2025
<b>Customer Number</b>	163739
<b>Project Number</b>	184032474

**Bill To**

Los Olivos Community  
 Service District  
 Guy Savage  
 PO Box 345  
 Los Olivos CA 93441  
 United States

**Please Remit To**

Stantec Consulting Services  
 Inc. (SCSI)  
 13980 Collections Center  
 Drive  
 Chicago IL 60693  
 United States  
 Federal Tax ID  
 11-2167170

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

<b>Stantec Project Manager:</b>	Poytress, Carrie Elizabeth
<b>Authorization Amount:</b>	\$56,250.00
<b>Authorization Previously Billed:</b>	\$20,338.50
<b>Authorization Billed to Date:</b>	\$45,239.50
<b>Current Invoice Due:</b>	\$24,901.00
<b>For Period Ending:</b>	February 14, 2025

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

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

INVOICE

Invoice Number

2359575

Project Number

184032474

**Top Task 300**                    **LOCSD to Solvang Pipeline 30% Design**

**Low Task 300.301**            **Project Management**

Professional Services

Billing Level	Hours	Rate	Current Amount
Level 14	1.00	261.00	261.00
	<b>1.00</b>		<b>261.00</b>
Level 15	5.68	274.00	1,556.75
	<b>5.68</b>		<b>1,556.75</b>
<b>Professional Services Subtotal</b>	<b>6.68</b>		<b>1,817.75</b>

**Low Task 300.301 Subtotal** **1,817.75**

**Low Task 300.303**            **Technical Memorandum**

Professional Services

Billing Level	Hours	Rate	Current Amount
Level 15	3.07	274.00	840.75
	<b>3.07</b>		<b>840.75</b>
<b>Professional Services Subtotal</b>	<b>3.07</b>		<b>840.75</b>

**Low Task 300.303 Subtotal** **840.75**

**Low Task 300.304**            **30 Percent Design Documents**

Professional Services

Billing Level	Hours	Rate	Current Amount
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INVOICE

Invoice Number

2359575

Project Number

184032474

Level 10

38.25	204.00	7,803.00
<u>38.25</u>		<u>7,803.00</u>

Level 14

48.50	261.00	12,658.50
<u>48.50</u>		<u>12,658.50</u>

Level 15

6.50	274.00	1,781.00
<u>6.50</u>		<u>1,781.00</u>

Professional Services Subtotal

<u>93.25</u>		<u>22,242.50</u>
--------------	--	------------------

Low Task 300.304 Subtotal

22,242.50

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Top Task 300 Total

24,901.00

Total Fees & Disbursements

\$24,901.00

INVOICE TOTAL (USD)

\$24,901.00



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: January 2025

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
<b>0001 General</b>	4.90	912.60	0.00	0.00	912.60	
<b>TOTALS:</b>	<b>4.90</b>	<b>912.60</b>	<b>0.00</b>	<b>0.00</b>	<b>912.60</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

February 13, 2025  
 Bill No. 93376

For Legal Services Rendered Through 1/31/25

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

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
01/20/25	SON	CORRESPONDENCE RE BROWN ACT PRESENTATION, PREPARE SLIDES; CORRESPONDENCE RE GRANT FUNDING, AUDIT LETTER	1.20	280.80
01/21/25	SON	CORRESPONDENCE RE BROWN ACT PRESENTATION	0.20	46.80
01/23/25	MDK	ATTEND ZOOM MEETING WITH GM SAVAGE	0.90	210.60
01/23/25	MDK	** (1.00 HR \$ 234 NO CHARGE) ** REVIEW OF BUDGET AND OTHER MATERIALS FROM WEBSITE	1.00	N/C
01/23/25	SON	CORRESPONDENCE RE AUDIT LETTER	0.10	23.40
01/23/25	SON	TELEPHONE CONFERENCE WITH GUY, AND MARTIN; CORRESPONDENCE RE AUDIT LETTER; REVIEW COUNTY LETTER RE PIPELINE CAPACITY/LADFCO	1.20	280.80
01/30/25	SON	FINALIZE AUDIT LETTER	0.30	70.20
<b>Total Professional Services</b>			<b>4.90</b>	<b>\$912.60</b>

**PROFESSIONAL SERVICES SUMMARY**

Code	Name	Hours	Rate	Amount
MDK	Martin D. Koczanowicz	0.90	234.00	210.60

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

February 13, 2025  
Page 2

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
MDK	Martin D. Koczanowicz	1.00	0.00	0.00
SON	Steven O'Neill	3.00	234.00	702.00
<b>Total Professional Services</b>		<b>4.90</b>		<b>\$912.60</b>

**CURRENT BILL TOTAL AMOUNT DUE**

**\$912.60**

Balance Forward:

2,029.20

**Total Due:**

**\$2,941.80**

**Please return this page with remittance**

to  
Aleshire & Wynder LLP

**Bill Number:** 93376  
**Bill Date:** February 13, 2025  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	912.60
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$912.60</u></b>
Balance Forward:	2,029.20
<b>Total Due:</b>	<b><u>\$2,941.80</u></b>

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

**Thank You**

# INVOICE

**FROM:**

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

**BILL TO:**

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

**Invoice #:** 20252  
**Invoice Date:** 3/1/2025

Dear President Kennedy,

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

Date	Description	Units	Rate	Amount
3/1/2025	General Manager Services - LOCSD (1/30/25-2/28/25) See Attached for Details	40	\$ 145.00	\$ 5,800.00
<b>Total</b>				<b>\$ 5,800.00</b>

Thank you for your continued support.



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

Date	Description	Hours	Grant			Amount Grant Reimbursable
			Reimbursable	Rate	Amount	
2-Feb	Emails	0.25		\$ 145.00	\$ 36.25	\$ -
3-Feb	Emails, meeting coordination	0.5		\$ 145.00	\$ 72.50	\$ -
4-Feb	Form 700, CSDA updates, emails, Brown Act, audit, mtg coord	1.75		\$ 145.00	\$ 253.75	\$ -
6-Feb	Kennedy, Social Media	1.5		\$ 145.00	\$ 217.50	\$ -
	Prop 218, meeting prep, emails	2		\$ 145.00	\$ 290.00	\$ -
	2/12 Regular meeting agenda	2.25		\$ 145.00	\$ 326.25	\$ -
	Schedule development/milestones	0.5		\$ 145.00	\$ 72.50	\$ -
7-Feb	Finance subcommittee	1		\$ 145.00	\$ 145.00	\$ -
	CCRWCQB/EHS meeting (inc. 1/2 travel), Kennedy post meet	2.5		\$ 145.00	\$ 362.50	\$ -
9-Feb	2/12 Regular meeting packet/post, website updates	1		\$ 145.00	\$ 145.00	\$ -
10-Feb	Tech and Grants subcommittee agendas, post	0.75		\$ 145.00	\$ 108.75	\$ -
11-Feb	Emails, invoices	1.25		\$ 145.00	\$ 181.25	\$ -
12-Feb	Kennedy meeting, Fayram meeting	1		\$ 145.00	\$ 145.00	\$ -
	CoSB Workday implementation workshop	1		\$ 145.00	\$ 145.00	\$ -
	Regular meeting	3.5		\$ 145.00	\$ 507.50	\$ -
13-Feb	Regular meeting minutes, video post on YouTube	0.5		\$ 145.00	\$ 72.50	\$ -
	Follow up from Regular meeting direction, schedule, emails, invoices	4.25		\$ 145.00	\$ 616.25	\$ -
	Meeting w/City of Solvang	1.5		\$ 145.00	\$ 217.50	\$ -
14-Feb	Tech and Grants subcommittee meetings	3		\$ 145.00	\$ 435.00	\$ -
	Tech and Grants minutes, post video, prior minutes post	1		\$ 145.00	\$ 145.00	\$ -
	Project Management Subcommittee agenda	0.5		\$ 145.00	\$ 72.50	\$ -
	Emails, meeting coordination	0.25		\$ 145.00	\$ 36.25	\$ -
18-Feb	Emails, bill payment	0.25		\$ 145.00	\$ 36.25	\$ -
20-Feb	Decision matrix, project plan	3.25		\$ 145.00	\$ 471.25	\$ -
21-Feb	Project Management Subcommittee	2		\$ 145.00	\$ 290.00	\$ -
	Kennedy meeting	0.75		\$ 145.00	\$ 108.75	\$ -
	Project Management Subcommittee minutes, video post	0.5		\$ 145.00	\$ 72.50	\$ -
	Audit follow-up	0.25		\$ 145.00	\$ 36.25	\$ -
	Decision matrix, project plan	2		\$ 145.00	\$ 290.00	\$ -
24-Feb	Emails, bill follow-up	0.5		\$ 145.00	\$ 72.50	\$ -
25-Feb	CCRWCQB discussion, City of Solvang follow-up	1.25		\$ 145.00	\$ 181.25	\$ -
26-Feb	LAFCO letter	0.5		\$ 145.00	\$ 72.50	\$ -
<b>Totals</b>		<b>43</b>	<b>0</b>		<b>\$ 6,235.00</b>	<b>\$ -</b>
<b>Grand Totals</b>		<b>Hours</b>	<b>43.00</b>			<b>\$ 6,235.00</b>



Guy Savage <gm.locsd@gmail.com>

**Re: Request to exceed 30 hours**

1 message

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

Fri, Feb 14, 2025 at 10:09 AM

Yes, absolutely. I know there is a lot of activity coming up during the next several months, so please reach out to me and the other board members for help.

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



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

On Thu, Feb 13, 2025 at 5:23 PM General Manager - LOCSD <gm.locsd@gmail.com> wrote:

Julie,

I expect to spend a lot of time working on schedules this month. I also expect to hold a meeting of all four subcommittees, plus the regular meeting yesterday. This all in addition to meetings with other interested parties (CCRWQCB, EHS, City of Solvang, Dunn?). Consequently, I would like to request up to 10 extra hours this month. I'm at 27 hours at the moment. As I've often done in the past, I'll cap the hours billed at 40, regardless of how many it ends up being this month.

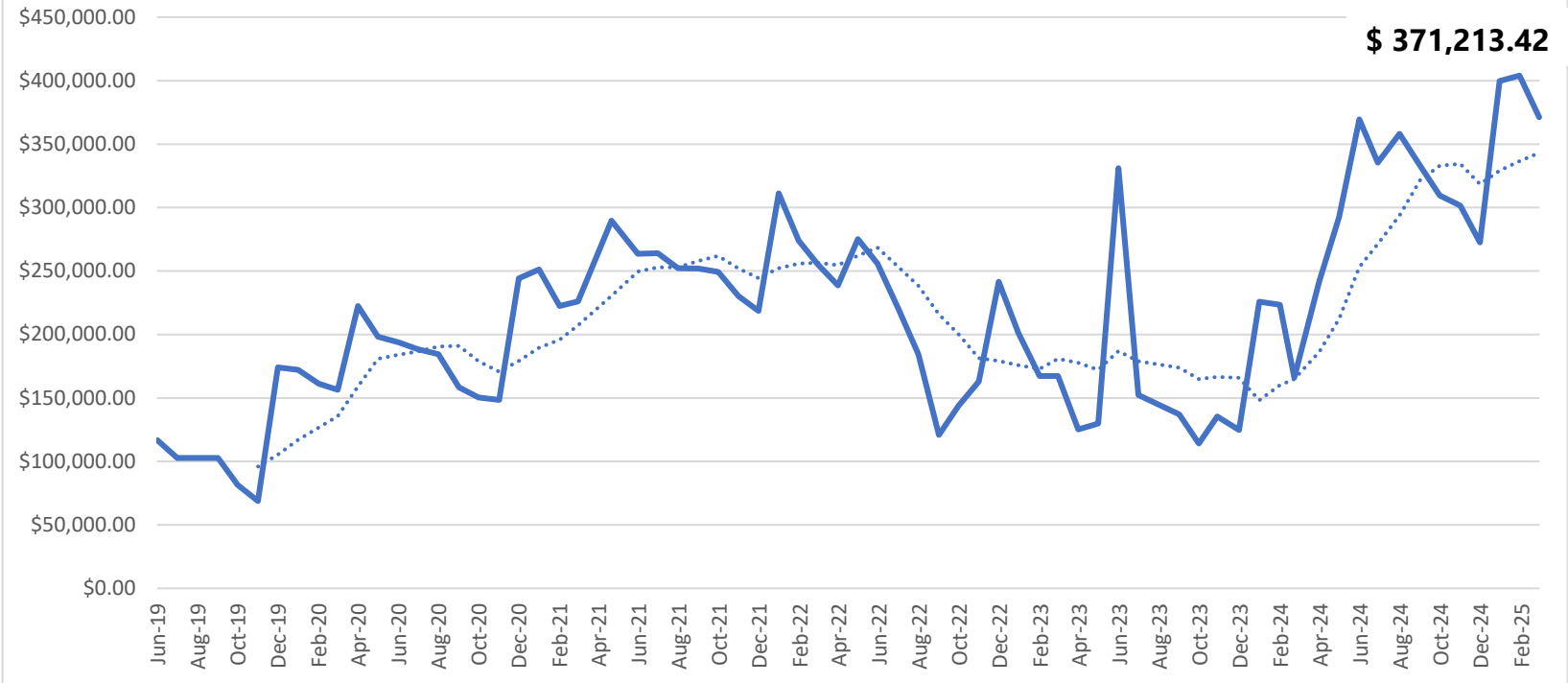
Guy

-----  
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)

# ITEM 7 – BUDGET REPORTS

## BUDGET REPORTS

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



# General Ledger Trial Balance

As of: 2/28/2025  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

## Fund 3490 -- Los Olivos CSD

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	324,224.67	331,451.32	284,462.57	371,213.42
0240 -- Interest Receivable	2,259.32	4,903.21	7,162.53	0.00
Total Assets	326,483.99	336,354.53	291,625.10	371,213.42
Total Assets & Other Debits	326,483.99	336,354.53	291,625.10	371,213.42
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,900.00	2,900.00	0.00
1015 -- EFT Payable	0.00	133,723.13	133,723.13	0.00
1210 -- Accounts Payable	0.00	136,623.13	136,623.13	0.00
Total Liabilities	0.00	273,246.26	273,246.26	0.00
<b>Equity</b>				
2200 -- Fund Balance-Residual	-326,483.99	0.00	0.00	-326,483.99
2710 -- Revenues/Other Fin Sources	0.00	147,839.44	329,192.00	-181,352.56
2810 -- Expenditures/Other Fin Uses	0.00	136,623.13	0.00	136,623.13
Total Equity	-326,483.99	284,462.57	329,192.00	-371,213.42
Total Liabilities, Equity & Other Credits	-326,483.99	557,708.83	602,438.26	-371,213.42
Total Los Olivos CSD	0.00	894,063.36	894,063.36	0.00

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

## Fund 3490 -- Los Olivos CSD

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3066 -- Special Tax Assessment	0.00	143,840.93	143,840.93	--
Taxes	0.00	143,840.93	143,840.93	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	4,903.21	4,903.21	--
Use of Money and Property	0.00	4,903.21	4,903.21	--
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	0.00	32,608.42	32,608.42	--
Intergovernmental Revenue-Other	0.00	32,608.42	32,608.42	--
Revenues	0.00	181,352.56	181,352.56	--
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7090 -- Insurance	0.00	2,769.86	-2,769.86	--
7324 -- Audit and Accounting Fees	0.00	2,900.00	-2,900.00	--
7460 -- Professional & Special Service	0.00	67,771.52	-67,771.52	--
7508 -- Legal Fees	0.00	12,334.80	-12,334.80	--
7510 -- Contractual Services	0.00	50,846.95	-50,846.95	--
Services and Supplies	0.00	136,623.13	-136,623.13	--
Expenditures	0.00	136,623.13	-136,623.13	--
Los Olivos CSD	0.00	44,729.43	44,729.43	--
Net Financial Impact	0.00	44,729.43	44,729.43	--

# Cash Balances

As of: 2/28/2025  
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

Fund	2/1/2025 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	2/28/2025 Ending Balance
3490 -- Los Olivos CSD	403,971.88	0.00	0.00	0.00	32,758.46	371,213.42
Total Report	403,971.88	0.00	0.00	0.00	32,758.46	371,213.42

**ITEM 6 – DRAFT FY 2023-24 AUDIT**

**FY 2023-24 AUDIT**

**LOS OLIVOS COMMUNITY  
SERVICES DISTRICT**

**FINANCIAL STATEMENTS**  
June 30, 2024

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**TABLE OF CONTENTS**  
June 30, 2024

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**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

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

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

#### ***Opinions***

We have audited the accompanying financial statements of the Los Olivos Community Services District (the District) as of and for the fiscal year ended June 30, 2024, 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, 2024, 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 February 21, 2025, 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 & Halgren LLP*

Santa Maria, CA  
February 21, 2025

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
 June 30, 2024

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**ASSETS**

Current Assets:

Cash in county treasury	\$ 319,100
Interest receivable	2,259
Total current assets	<u>321,359</u>

Noncurrent Assets:

Construction in progress	278,160
Capital assets, net	120,392
Total noncurrent assets	<u>398,552</u>
Total assets	<u>719,911</u>

**LIABILITIES**

Accounts payable	31,167
Total liabilities	<u>31,167</u>

**NET POSITION**

Net investment in capital assets	398,552
Unrestricted	290,192
Total net position	<u>\$ 688,744</u>

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

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -**  
**PROPRIETARY FUND**  
For the Fiscal Year Ended June 30, 2024

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<b>Operating Expenses:</b>	
Office expense	\$ 756
Professional services	39,835
Insurance	2,933
Contractual services	88,484
Other services and supplies	1,244
Special projects	574
Depreciation	<u>3,803</u>
 Total operating expenses	 <u>137,629</u>
 Operating Loss	 <u>(137,629)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Interest income	6,016
Assessments	239,513
Intergovernmental revenue	180,508
Miscellaneous revenue	<u>20,020</u>
 Total Non-Operating Revenues (Expenses)	 <u>446,057</u>
 Change in net position	 308,428
<b>Net Position</b>	
Net Position, beginning of fiscal year	<u>380,316</u>
 Net Position, end of fiscal year	 <u><u>\$ 688,744</u></u>

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

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUND**  
For the Fiscal Year Ended June 30, 2024

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Payments to vendors	\$ (127,395)
Net cash used by operating activities	<u>(127,395)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Miscellaneous revenue	20,020
Property assessments	239,513
Intergovernmental revenue	<u>180,508</u>
Net cash provided by noncapital financing activities	<u>440,041</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of fixed assets	(146,971)
Interest received	<u>4,500</u>
Net cash used by investing activities	<u>(142,471)</u>

Net increase in cash and cash equivalents	170,175
Cash and cash equivalents - July 1, 2023	<u>148,925</u>
Cash and cash equivalents - June 30, 2024	<u>\$ 319,100</u>
Reconciliation to Statement of Net Position:	
Cash in county treasury	<u>\$ 319,100</u>

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

Operating loss	\$ (137,629)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	3,803
Change in assets and liabilities:	
Accounts payable	<u>6,431</u>
Net cash used by operating activities	<u>\$ (127,395)</u>

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

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2024

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**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. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.
Statement No. 102	"Certain Risk Disclosures"	The provisions of this statement are effective for fiscal years beginning after June 15, 2024.
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.

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2024

**NOTE 3 - CASH AND INVESTMENTS**

On June 30, 2024, the District had the following cash and investments on hand:

Cash in county treasury	\$ 319,100
Total cash and investments	<u>\$ 319,100</u>

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

Cash in county treasury	<u>\$ 319,100</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	\$ 319,100	\$ 319,100	\$ -	\$ -	\$ -
Total	<u>\$ 319,100</u>	<u>\$ 319,100</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	\$ 319,100	N/A	\$ -	\$ -	\$ -	\$ 319,100
Total	<u>\$ 319,100</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,100</u>

**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2024

**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**

A schedule of changes in capital assets for the fiscal year ended June 30, 2024, is shown below:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>
Nondepreciable capital assets				
Construction in Progress	\$ 206,303	\$ 71,857	\$ -	\$ 278,160
Total nondepreciable capital assets	<u>\$ 206,303</u>	<u>\$ 71,857</u>	<u>\$ -</u>	<u>\$ 278,160</u>
Depreciable capital assets				
Building improvements	\$ 50,773	\$ 75,114	\$ -	\$ 125,887
Total depreciable capital assets	50,773	75,114		125,887
Less Accumulated Depreciation	1,692	3,803		5,495
Net depreciable capital assets	<u>\$ 49,081</u>	<u>\$ 71,311</u>	<u>\$ -</u>	<u>\$ 120,392</u>
Net capital assets	<u>\$ 255,384</u>	<u>\$ 143,168</u>	<u>\$ -</u>	<u>\$ 398,552</u>

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

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



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Los Olivos Community Services District

We have audited, in accordance with the 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, the basic financial statements of Los Olivos Community Services District (the District), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated February 21, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

*Moss, Levy & Hartzheim LLP*

Santa Maria, California  
February 21, 2025

2400 Professional Parkway, Suite 205 Santa Maria, CA 93455 Tel 805.925.2579 Fax 805.925.2147 mlhpcas.com  
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