

Tom Fayram, President
 Brad Ross, Vice-President
 Mike Arme, Director
 Lisa Palmer, Director



LOS OLIVOS COMMUNITY SERVICES DISTRICT **Posted: 08-01-2022**
Finance Committee Meeting, August 5, 2022, 8:30 AM
 Please observe decorum and instruction from Committee Chair

FINANCE COMMITTEE MEETING AGENDA

This meeting will be held in person at St. Mark's In The Valley Episcopal Church, Common Room
 2901 Nojoqui Ave, Los Olivos CA 93441

Finance Committee: President Tom Fayram, Director Lisa Palmer, and General Manager Guy Savage

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

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

On Zoom:

<https://us06web.zoom.us/j/89407884419?pwd=QmVVCVUMwK2xqSWpoY2pteTJDY0xgUT09>

By Phone:

+1 669 900 6833 US (San Jose)

Meeting ID: 894 0788 4419

Passcode: 208251

One tap mobile: +16699006833,,89407884419#,,,,*208251# US (San Jose)

1. CALL TO ORDER

2. ROLL CALL

3. DIRECTOR COMMENTS

Directors will give reports on any meetings that they attended on behalf of the Committee and/or choose to comment on various Committee activities.

4. PUBLIC COMMENTS

Members of the public may address the Committee on any items of interest within the subject matter and jurisdiction of the Committee but not on the agenda today (Gov. Code - 54954.3). Speakers are limited to 3 minutes. Due to the requirements of the Ralph M. Brown Act, the District 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.

5. ADMINISTRATIVE AGENDA

A. APPROVAL OF MEETING MINUTES

Finance Committee Meeting Minutes of June 3, 2022 and July 8, 2022.

6. BUSINESS ITEMS

A. Review and recommend to full Board of Directors' payment of invoices received by July 31, 2022.

No.	Invoice Date	Invoice #	Provider	Amount
1.	July 9, 2022	80829	MNS Engineers, Inc. – District Services	\$1,698.75
2.	July 1, 2022	69029	Aleshire & Wynder – Legal Services June	\$1,420.00
3.	July 1, 2022	69029	Aleshire & Wynder – Reimbursable June	\$495.00
4.	July 7, 2022	00876.003-1	GSI – Data Review	\$2,156.25
5.	July 19, 2022	00876.001-16	GSI – Monitoring Well and PM	\$672.60
6.	June 10, 2022	1932022	Stantec – 30% Design / Loading Study	\$28,501.25

7.	July 30, 2022	220730	Savage – GM Services	\$4,725.00
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B. Review Budget Reports (See Packet)

C. Audit Contract

7. ADJOURNMENT

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 losolivoscsd@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.

ITEM 5A - MINUTES TO APPROVE

MINUTES TO APPROVE

Tom Fayram, President
Brad Ross, Vice-President
Mike Arme, Director
Brian O'Neill, Director
Lisa Palmer, Director



LOS OLIVOS COMMUNITY SERVICES DISTRICT
Finance Committee Meeting, June 3, 2022, 8:30 AM
Please observe decorum and instruction from Committee Chair

Posted: 05-31-2022

FINANCE COMMITTEE MEETING AGENDA

This meeting will be held in person at St. Mark's In The Valley Episcopal Church, Common Room
2901 Nojoqui Ave, Los Olivos CA 93441 and 2624 Airpark Dr, Santa Maria, CA 93455

Finance Committee: President Tom Fayram, Director Lisa Palmer, and General Manager Guy Savage

This meeting will be held both in-person and electronically via Zoom Meetings. In-person the meeting will be held at the following locations: St Mark's in the Valley Episcopal Church, Common Room or 2624 Airpark Dr, Santa Maria, CA 93455. Director Palmer will be attending this meeting from: 2624 Airpark Dr, Santa Maria, CA 93455

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

On Zoom:

<https://us06web.zoom.us/j/86966467813?pwd=aFdrWnpTcndxTEZpR1RLc0thdTZzdz09>

By Phone:

+1 669 900 6833 US (San Jose)
Meeting ID: 869 6646 7813
Passcode: 507579

1. CALL TO ORDER

Called to Order: 8:30 AM

2. ROLL CALL

PRESENT: Director Fayram and GM Savage (both in Los Olivos) and Director Palmer, via Zoom (Santa Maria)

ABSENT: None

3. DIRECTOR COMMENTS

Directors will give reports on any meetings that they attended on behalf of the Committee and/or choose to comment on various Committee activities.

None.

4. PUBLIC COMMENTS

Members of the public may address the Committee on any items of interest within the subject matter and jurisdiction of the Committee but not on the agenda today (Gov. Code - 54954.3). Speakers are limited to 3 minutes. Due to the requirements of the Ralph M. Brown Act, the District 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.

No comments, no public in attendance at either location.

5. ADMINISTRATIVE AGENDA

A. APPROVAL OF MEETING MINUTES

Finance Committee Meeting Minutes of May 6, 2022.

Motion to approve Administrative Agenda.

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

Roll Call due to Zoom meeting.

AYES: Directors Fayram and Palmer, GM Savage

NOES: None

ABSTAIN: None

6. BUSINESS ITEMS

A. Review and recommend to full Board of Directors' payment of invoices received by May 31, 2022 to the District.

No.	Invoice Date	Invoice #	Provider	Amount
1	May 13, 2022	00876.001-14	GSI Water Solutions, Inc. – Groundwater Quality Management Services	\$1,838.75
2	May 14, 2022	67767	Aleshire & Wynder – Legal Services	\$3,960.00
3	May 17, 2022	1922529	Stantec – Loading Study	\$21,398.75
4	May 31, 2022	220531	Savage – GM Services	\$5,400.00

GM Savage noted that President Fayram provided written authorization to exceed the 30-hour limit.

Discussion about contents of Stantec invoice, it does contain more than just Loading Study. Director Fayram recommends cleaning that up for presentation to full Board.

Motion to approve Item 6A – Invoices and recommend to full Board.

Motion by: Director Palmer, **Seconded:** President Fayram

Roll Call due to Zoom meeting.

AYES: Director Palmer, President Fayram, GM Savage

NOES: None

ABSTAIN: None

B. Review Budget Reports (See Packet)

GM Savage walked through attachments in packet. Discussion about various details of Budget Status report, line item for Grant Writing (Line Account 7325). No action taken.

C. FY 2022-23 Budget Discussion

Review and discuss handouts (see packet) related to FY 2022-23 Budget and prepare to make recommendations to the full Board of Directors.

GM Savage walked through attachments in packet. Discussion about what support might be leveraged in Sacramento and Washington D.C. for funding in the future, should the District consider a lobbyist to help find funds? Discussion about including an estimate for Prop 218 efforts when brought to the full Board. No action taken.

7. ADJOURNMENT

Motion to adjourn.

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

Roll Call due to Zoom meeting.

AYES: Directors Fayram and Palmer, GM Savage

NOES: None

ABSTAIN: None

Adjournment: 9:08 AM

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Minutes Approved:

President Fayram

Tom Fayram, President
 Brad Ross, Vice-Director
 Mike Arme, Director
 Lisa Palmer, Director



LOS OLIVOS COMMUNITY SERVICES DISTRICT **Posted: 07-04-2022**
Finance Committee Meeting, July 8, 2022, 8:30 AM
 Please observe decorum and instruction from Committee Chair

FINANCE COMMITTEE MEETING AGENDA

This meeting will be held in person at St. Mark's In The Valley Episcopal Church, Parish Office (NOT Common Room)
 2901 Nojoqui Ave, Los Olivos CA 93441

Finance Committee: President Tom Fayram, Director Lisa Palmer, and General Manager Guy Savage

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

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By Phone:

+1 669 900 6833 US (San Jose)

Meeting ID: 894 0788 4419

Passcode: 208251

One tap mobile: +16699006833,,89407884419#,,,,*208251# US (San Jose)

1. CALL TO ORDER

President Fayram called meeting to order 8:43

2. ROLL CALL

In attendance: President Tom Fayram, Director Lisa Palmer, and General Manager Guy Savage; Absent: None

3. DIRECTOR COMMENTS

Directors will give reports on any meetings that they attended on behalf of the Committee and/or choose to comment on various Committee activities.

No comments

4. PUBLIC COMMENTS

Members of the public may address the Committee on any items of interest within the subject matter and jurisdiction of the Committee but not on the agenda today (Gov. Code - 54954.3). Speakers are limited to 3 minutes. Due to the requirements of the Ralph M. Brown Act, the District 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.

No public comment, as no public was in attendance in-person or on Zoom

5. ADMINISTRATIVE AGENDA

A. APPROVAL OF MEETING MINUTES

Finance Committee Meeting Minutes of June 3, 2022.

June 3, 2022 minute approval was tabled to next meeting as they were not included in the packet.

6. BUSINESS ITEMS

A. Review and recommend to full Board of Directors' payment of invoices received by June 30, 2022 to the District.

No.	Invoice Date	Invoice #	Provider	Amount
1	June 6, 2022	00876.001-15	GSI Water Solutions, Inc.	\$3,823.75

			– Groundwater Quality Management Services	
2	June 8, 2022	80580	MNS Engineers, Inc. – District Services	\$2,077.50
3	June 9, 2022	68301	Aleshire & Wynder – Legal Services	\$3,365.28
4	June 10, 2022	72393	SDRMA – Property/Liability Insurance	\$2,799.92
5	June 10, 2022	1932022	Stantec – Loading Study	\$25,851.25
6	June 30, 2022	220630	Savage – GM Services	\$4,557.55

Discussion that Stantec bill is for loading study and 30% design, not only Loading Study. Discussion about the trending of MNS costs.

MOTION: Motion to approve all six invoices.

MOVED BY: Director Palmer, Second President Fayram.

All in favor

B. Review Budget Reports (See Packet)

No discussion

C. FY 2022-23 Budget Discussion

Review and discuss handouts (see packet) related to FY 2022-23 Budget.

Director Palmer requests some parathesis about what is in the Special Projects line item. Committee has additional discussion about “reserves” that are being held for uses. Director Palmer questions the Communications Charges, GM Savage agrees to double check before posting to the full agenda. Director Palmer also asks questions about the Unrealized Gains/Losses.

7. ADJOURNMENT

Director Palmer notes that the headers of the agenda need to be adjusted to reflect recent changes.

MOTION: Motion to adjourn at 9:00.

MOVED BY: Director Palmer, Second President Fayram.

All in favor

Respectfully submitted:



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

Approved:

Tom Fayram
President, LOCS D

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.

ITEM 6A - INVOICE PAYMENT

INVOICE PAYMENT



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

ENGINEERING
 PLANNING
 SURVEYING
 CONSTRUCTION MANAGEMENT

July 9, 2022
 Project No: LOCS.D.180392.00
 Invoice No: 80829

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. IGM and general District Support Tasks: \$1,143.75
2. Engineering Tasks:
 - a. Effluent Disposal Study: \$277.50
 - b. Stantec Contract Support: \$185
 - c. Assessment Engineer: \$0.00
 - d. General Engineering Tasks: \$0
 - e. Grant Support: \$92.50

Professional Services for the Period: June 1, 2022 to June 30, 2022

Level 2 TASK01 District Management

Professional Personnel

	Hours	Rate	Amount	
Administrative Support				
Project Coordinator	8.25	105.00	866.25	
Project Management				
District Engineer	1.50	185.00	277.50	
Totals	9.75		1,143.75	
Total Labor				1,143.75
				Level 2 Subtotal
				\$1,143.75

Level 2 TASK02 Engineering Tasks

Professional Personnel

	Hours	Rate	Amount	
Project Management				
District Engineer	3.00	185.00	555.00	
Totals	3.00		555.00	
Total Labor				555.00
		Level 2 Subtotal		\$555.00
		Current Invoice Amount		\$1,698.75

Outstanding Invoices

Number	Date	Balance
80407	5/9/2022	3,204.50
80580	6/8/2022	2,077.50
Total		5,282.00

Billing Backup

Saturday, July 9, 2022

MNS Engineers, Inc.

Invoice 80829 Dated 7/9/2022

3:48:42 PM

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

Professional Personnel

			Hours	Rate	Amount
Administrative Support					
Project Coordinator					
Zepeda, Mary	6/8/2022		1.25	105.00	131.25
FIN New Vendor Request Form Follow-up with SBC and GS; Review Update Budget Tracking Log for EHS PO Entries to-date and update with GSI Invoice 0876.001-14; Provide Follow-up to DP and GS					
Zepeda, Mary	6/9/2022		2.50	105.00	262.50
Process MNS and Aleshire & Wynder Invoices and update Budget Tracking Log; Provide Email Response to SBC EHS re pending invoices to be submitted by end of June and provide summary of invoices submitted to-date; Prepare GSI Invoice for submission to EHS and forward to GS for review and approval; Update Regular Meeting Folder for 6/8/22 documentation					
Zepeda, Mary	6/10/2022		1.00	105.00	105.00
Follow-up with SBC Auditor Help Desk re New Vendor Form for GS; Electronic Filing of New Invoices, Updated Budget Tracking; Created New Invoice Filing (Agenda/EHS/FIN Payment); File Streamline Payment Receipt; Forward Invoice #21 to EHS for reimbursement; Update EHS Payment/Reimbursement Summary					
Zepeda, Mary	6/13/2022		1.50	105.00	157.50
Create Single Payment Claims for GSI, Stantec and Aleshire & Wynder Invoices; Coordinate the submittal of VC to New Vendor Form for GS; Electronic Filing of New Invoices, Update Budget Tracking Log					
Zepeda, Mary	6/16/2022		.50	105.00	52.50
Update Budget Tracking Log; Check New Vendor Status for GS					
Zepeda, Mary	6/20/2022		.50	105.00	52.50
Check New Vendor Status for GS; Met with DP re Grant Expenditure Tracking					
Zepeda, Mary	6/21/2022		1.00	105.00	105.00
Prepare GWS Invoices for payment via FIN and obtain DP final approval; Create Single Payment Claims for GWS Invoices; Update Budget Tracking Log					
Project Management					
District Engineer					
Pike, Douglas	6/20/2022		1.50	185.00	277.50
Update consultant summary spreadsheet (1), Provide Noticing language and EHS Summary (.5),					
Totals			9.75		1,143.75
Total Labor					1,143.75
Level 2 Subtotal					\$1,143.75

Level 2 TASK02 Engineering Tasks

Professional Personnel

		Hours	Rate	Amount	
Project Management					
District Engineer					
Pike, Douglas	6/8/2022	1.00	185.00	185.00	
	Studies and Well Data to Tim Thompson (GSI) (1)				
Pike, Douglas	6/27/2022	.50	185.00	92.50	
	Data to Tim Thompson of GSI regarding Disposal study (.5)				
Pike, Douglas	6/29/2022	1.00	185.00	185.00	
	Budget Estimates to Stantec for 30% design estimate				
Pike, Douglas	6/30/2022	.50	185.00	92.50	
	Attaend Grants Meeting				
	Totals	3.00		555.00	
	Total Labor				555.00
			Level 2 Subtotal		\$555.00
			Project Total		\$1,698.75
			Total this Report		\$1,698.75



July 1, 2022

VIA EMAIL ONLY: Guy Savage – GM.LOCSD@gmail.com

General Manager
Los Olivos Community Services District
P.O. Box 345
Los Olivos, CA 93441

Re: **July 2022 Billing Statement (for services through 06/30/22);
Aleshire & Wynder, LLP**

Dear General Manager:

Enclosed please find a billing statement for the month of July, which includes services rendered and costs incurred by Aleshire & Wynder, LLP, through June 30, 2022.

Should you have any questions or require additional information concerning the foregoing, please let me know.

Sincerely,

ALESHIRE & WYNDER, LLP

Peggy Middleton *for*
G. Ross Trindle, III

Enclosure

cc: Mary Zepeda – mzepeda@mnsengineers.com

LOS OLIVOS COMMUNITY SERVICES DISTRICT (01245) MONTHLY BILLING SUMMARY

Billing Period: June 1 thru June 30, 2022

	Total Hours	Hourly Rate	Total Fees	Total Costs	Total Fees & Costs	Writeoff Value	Comments
0001 General (\$200 Blended: Atty / Paralegal / Law Clerk)	7.10	200	1,420.00	0.00	1,420.00	0.00	(Advisory/Transactional Svcs)
0011 Reimbursable (\$275 Partner & Of Counsel / \$225 Associate)	2.20	225	495.00	0.00	495.00	0.00	(Reimbursable Svcs)
TOTALS:	9.30		\$1,915.00	\$ 0.00	\$1,915.00	\$ 0.00	

Please return this page with remittance

to
Aleshire & Wynder, LLP

Bill Number: 69029
Bill Date: July 8, 2022
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0001
Matter Name: General

Total Professional Services	1,420.00
Total Disbursements	0.00
CURRENT BILL TOTAL AMOUNT DUE	<u>\$1,420.00</u>
Balance Forward:	7,325.28
Payments & Adjustments:	-3,960.00
Total Due:	<u>\$4,785.28</u>

Amount enclosed: _____

Thank You



July 1, 2022

VIA EMAIL ONLY: Guy Savage – GM.LOCSD@gmail.com

General Manager
Los Olivos Community Services District
P.O. Box 345
Los Olivos, CA 93441

Re: **July 2022 Billing Statement (for services through 06/30/22);
Aleshire & Wynder, LLP**

Dear General Manager:

Enclosed please find a billing statement for the month of July, which includes services rendered and costs incurred by Aleshire & Wynder, LLP, through June 30, 2022.

Should you have any questions or require additional information concerning the foregoing, please let me know.

Sincerely,

ALESHIRE & WYNDER, LLP

Peggy Middleton *for*
G. Ross Trindle, III

Enclosure

cc: Mary Zepeda – mzepeda@mnsengineers.com

LOS OLIVOS COMMUNITY SERVICES DISTRICT (01245) MONTHLY BILLING SUMMARY

Billing Period: June 1 thru June 30, 2022

	Total Hours	Hourly Rate	Total Fees	Total Costs	Total Fees & Costs	Writeoff Value	Comments
0001 General (\$200 Blended: Atty / Paralegal / Law Clerk)	7.10	200	1,420.00	0.00	1,420.00	0.00	(Advisory/Transactional Svcs)
0011 Reimbursable (\$275 Partner & Of Counsel / \$225 Associate)	2.20	225	495.00	0.00	495.00	0.00	(Reimbursable Svcs)
TOTALS:	9.30		\$1,915.00	\$ 0.00	\$1,915.00	\$ 0.00	

Please return this page with remittance

to
Aleshire & Wynder, LLP

Bill Number: 69030
Bill Date: July 8, 2022
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0011
Matter Name: Reimbursable

Total Professional Services	495.00
Total Disbursements	0.00
CURRENT BILL TOTAL AMOUNT DUE	<u>\$495.00</u>
Balance Forward:	212.00
Payments & Adjustments:	-212.00
Total Due:	<u>\$495.00</u>

Amount enclosed: _____

Thank You



55 SW Yamhill Street, Suite 300
 Portland, OR 97204
 P: 503.239.8799
 accounting@gsiws.com
 www.gsiws.com

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

July 7, 2022
 Invoice No: 00876.003 - 1

Project 00876.003 Effluent Disposal Study – Los Olivos Wastewater Reclamation

Professional Services from June 1, 2022 to June 30, 2022

Task .001 Initial Data Review and Meeting

Labor

	Hours	Rate	Amount	
Principal Consultant				
Thompson, Timothy	5.50	270.00	1,485.00	
Consulting Geologist				
Lapostol, Andres	4.25	145.00	616.25	
Administration				
McCall, Metria	.50	110.00	55.00	
Totals	10.25		2,156.25	
Total Labor				2,156.25
				Total this Task
				\$2,156.25

Project Summary

	Current Period	Prior Periods	Invoiced to Date
Total Billings	2,156.25	0.00	2,156.25
Authorized Budget			19,500.00
Budget Remaining			17,343.75
			Total this Invoice
			<u><u>\$2,156.25</u></u>



55 SW Yamhill Street, Suite 300
 Portland, OR 97204
 P: 503.239.8799
 accounting@gsiws.com
 www.gsiws.com

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

July 7, 2022
 Invoice No: 00876.001 - 16

Project 00876.001 Groundwater Quality Management Services

Activities during this billing period include:

- Coordinate with LOCSO staff re monitoring well design and disposal of drill cuttings and produced water during installation and testing. Gather updated drilling quotes from contractor.
- Project Management

Professional Services from June 1, 2022 to June 30, 2022

Task	.003	Install Monitoring Well	-----		
Labor					
			Hours	Rate	Amount
Principal Consultant					
Thompson, Timothy			1.00	265.00	265.00
Managing Hydrogeologist					
Franz, Brian			1.00	160.00	160.00
Consulting Geologist					
Lapostol, Andres			1.50	135.00	202.50
			3.50		627.50
					627.50
					Total this Task
					\$627.50

Task	.005	Project Management	-----		
Labor					
			Hours	Rate	Amount
Administration					
Steensma, Nancy			.50	90.00	45.00
			.50		45.00
					45.00
					Total this Task
					\$45.00

Project Summary	Current Period	Prior Periods	Invoiced to Date
Total Billings	672.50	65,612.50	66,285.00
Authorized Budget			85,000.00
Budget Remaining			18,715.00
			Total this Invoice
			<u><u>\$672.50</u></u>

Outstanding Invoices

Number	Date	Balance
14	5/13/2022	1,838.75
15	6/8/2022	3,823.75
Total		5,662.50



INVOICE

Invoice Number	1955410
Invoice Date	July 19, 2022
Customer Number	163739
Project Number	184031368

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 Community Service District Project Design Services – Task Order No. 1 rev 01 (Loading Study)

Stantec Project Manager:	Glaeser, Autumn Lee
Authorization Amount:	\$296,750.00
Authorization Previously Billed:	\$146,391.15
Authorization Billed to Date:	\$174,892.40
Current Invoice Due:	\$28,501.25
For Period Ending:	June 17, 2022

email invoice to: Guy Savage (GM.LOCSD@gmail.com)

Invoice Number

1955410

Project Number

184031368

Top Task 202

Basis of Design

Low Task 202.002

30 Percent Design

Professional Services

Category/Employee

	Date	Hours	Rate	Current Amount
Giarta, Rusdi	2022-05-23	3.00	190.00	570.00
Giarta, Rusdi	2022-05-25	2.00	190.00	380.00
Giarta, Rusdi	2022-05-26	5.00	190.00	950.00
		10.00		1,900.00
Ho, Vien T	2022-06-08	3.00	171.00	513.00
		3.00		513.00
Poytress, Carrie Elizabeth	2022-05-23	1.25	237.00	296.25
Poytress, Carrie Elizabeth	2022-05-24	4.00	237.00	948.00
Poytress, Carrie Elizabeth	2022-05-26	1.00	237.00	237.00
Poytress, Carrie Elizabeth	2022-05-27	0.25	237.00	59.25
Poytress, Carrie Elizabeth	2022-05-31	1.50	237.00	355.50
Poytress, Carrie Elizabeth	2022-06-01	1.00	237.00	237.00
Poytress, Carrie Elizabeth	2022-06-02	1.50	237.00	355.50
Poytress, Carrie Elizabeth	2022-06-03	3.75	237.00	888.75
Poytress, Carrie Elizabeth	2022-06-06	7.00	237.00	1,659.00
Poytress, Carrie Elizabeth	2022-06-07	6.00	237.00	1,422.00
Poytress, Carrie Elizabeth	2022-06-08	3.00	237.00	711.00
Poytress, Carrie Elizabeth	2022-06-09	2.00	237.00	474.00
Poytress, Carrie Elizabeth	2022-06-10	0.75	237.00	177.75
Poytress, Carrie Elizabeth	2022-06-13	3.75	237.00	888.75
Poytress, Carrie Elizabeth	2022-06-15	1.50	237.00	355.50
Poytress, Carrie Elizabeth	2022-06-16	2.75	237.00	651.75
		41.00		9,717.00
Sanchez Gomez, Reyna	2022-06-02	3.75	160.00	600.00
Sanchez Gomez, Reyna	2022-06-03	3.75	160.00	600.00
		7.50		1,200.00
Zukowski, Jonathan Thomas (Jonny)	2022-05-23	1.75	209.00	365.75
Zukowski, Jonathan Thomas (Jonny)	2022-05-24	6.50	209.00	1,358.50
Zukowski, Jonathan Thomas (Jonny)	2022-05-26	7.25	209.00	1,515.25
Zukowski, Jonathan Thomas (Jonny)	2022-05-27	7.50	209.00	1,567.50
Zukowski, Jonathan Thomas (Jonny)	2022-05-31	6.50	209.00	1,358.50
Zukowski, Jonathan Thomas (Jonny)	2022-06-01	1.00	209.00	209.00
Zukowski, Jonathan Thomas (Jonny)	2022-06-02	4.00	209.00	836.00
Zukowski, Jonathan Thomas (Jonny)	2022-06-03	6.00	209.00	1,254.00
Zukowski, Jonathan Thomas (Jonny)	2022-06-06	6.00	209.00	1,254.00
Zukowski, Jonathan Thomas (Jonny)	2022-06-07	7.50	209.00	1,567.50

INVOICE

Invoice Number

1955410

Project Number

184031368

Zukowski, Jonathan Thomas (Jonny)	2022-06-08	5.50	209.00	1,149.50
Zukowski, Jonathan Thomas (Jonny)	2022-06-09	1.00	209.00	209.00
Zukowski, Jonathan Thomas (Jonny)	2022-06-16	0.75	209.00	156.75
		61.25		12,801.25

Professional Services Subtotal		122.75		26,131.25
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Low Task 202.002 Subtotal				26,131.25
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Low Task 202.004	Project Management, Meetings, and Communication
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Professional Services

Category/Employee	Date	Hours	Rate	Current Amount
Glaeser, Autumn Lee	2022-05-25	1.00	237.00	237.00
Glaeser, Autumn Lee	2022-05-31	2.00	237.00	474.00
Glaeser, Autumn Lee	2022-06-03	1.00	237.00	237.00
Glaeser, Autumn Lee	2022-06-06	1.00	237.00	237.00
Glaeser, Autumn Lee	2022-06-09	1.00	237.00	237.00
Glaeser, Autumn Lee	2022-06-13	2.00	237.00	474.00
Glaeser, Autumn Lee	2022-06-16	2.00	237.00	474.00
		10.00		2,370.00

Professional Services Subtotal		10.00		2,370.00
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Low Task 202.004 Subtotal				2,370.00
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Top Task 202 Total				28,501.25
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Total Fees & Disbursements				\$28,501.25
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INVOICE TOTAL (USD)				\$28,501.25
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INVOICE

FROM:

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

BILL TO:

Via electronic delivery
President Thomas Fayram
Los Olivos Community Services District
PO Box 345
Los Olivos, Ca 93441

Invoice # 220730
Invoice Date: 7/30/2022

Dear President Fayram,

Please see the below for professional services provided, plus any purchases made on behalf of the District.

Date	Description	Units	Rate	Amount
7/30/2022	General Manager Services - LOCSD (7/1/22-7/31/22) See Attached for Details	35	\$ 135.00	\$ 4,725.00
Total				\$ 4,725.00

Thank you for your continued support.



Date	Description	Hours	Rate	Amount
7/4/2022	Fayram - Check-in	0.5	\$ 135.00	\$ 67.50
	Finance Committee Agenda	1.25	\$ 135.00	\$ 168.75
7/5/2022	7/13 Regular and Workshop Agendas	2	\$ 135.00	\$ 270.00
7/6/2022	Cloacina meeting - w/Fayram	1	\$ 135.00	\$ 135.00
	Budget adoption, CPI resolutions	1.75	\$ 135.00	\$ 236.25
	Website updates, 7/13 Regular Agenda, 30% Design posting	2.25	\$ 135.00	\$ 303.75
7/7/2022	Budget and Gann limit resolutions, finalize agendas	2.5	\$ 135.00	\$ 337.50
	Respond to emails, coordinate meetings, project follow up, audit research	1.25	\$ 135.00	\$ 168.75
7/8/2022	Finance Committee meeting and minutes	1	\$ 135.00	\$ 135.00
	Adjust 7/13 agenda based on Finance Committee comments and posting	1	\$ 135.00	\$ 135.00
	Audit and communications intern conversations	0.75	\$ 135.00	\$ 101.25
	Elections discussions, notice to residents about 7/13 meeting,			
7/12/2022	Cloacina emails	1.5	\$ 135.00	\$ 202.50
7/13/2022	Meeting preparation, elections notifications, options table	2	\$ 135.00	\$ 270.00
	Meeting (Regular and Workshop)	3.5	\$ 135.00	\$ 472.50
7/15/2022	Intern meeting	0.5	\$ 135.00	\$ 67.50
	Board update	0.5	\$ 135.00	\$ 67.50
7/16/2022	Minutes, meeting scheduling (NV5, GSI/Confluence/Stantec)	1	\$ 135.00	\$ 135.00
7/18/2022	Fayram - Check-in, w/Palmer	0.5	\$ 135.00	\$ 67.50
	Stantec, Orenco, Padre SOQ meetings, grant invoices	2	\$ 135.00	\$ 270.00
7/19/2022	Stantec/Doug - 30% design - prep for August 10 meeting	1	\$ 135.00	\$ 135.00
7/20/2022	Stantec/GSI/Confluence Meeting	0.5	\$ 135.00	\$ 67.50
	Director vacancy, posting and notifications	1	\$ 135.00	\$ 135.00
7/21/2022	NV5 meeting	1.25	\$ 135.00	\$ 168.75
	Intern assignments, check-in	0.5	\$ 135.00	\$ 67.50
	Website updates, minutes completion	1	\$ 135.00	\$ 135.00
	County/RQWCB meeting	1.25	\$ 135.00	\$ 168.75
7/22/2022	Mail list management, website updates	0.5	\$ 135.00	\$ 67.50
7/25/2022	30% design review	1.5	\$ 135.00	\$ 202.50
7/27/2022	1/4 newsletter	1	\$ 135.00	\$ 135.00
7/28/2022	1/4 newsletter, emails, mailer research	2	\$ 135.00	\$ 270.00
	Congressman Carbajal's office meeting	1	\$ 135.00	\$ 135.00
	Totals	39.25	\$	5,298.75



Guy Savage <gm.locsd@gmail.com>

Re: Request to exceed 30 hours

Thomas Fayram <tom.fayram.locsd@gmail.com>
To: General Manager - LOCSD <gm.locsd@gmail.com>

Mon, Jul 18, 2022 at 6:19 PM

Approved. Thanks for all you work

On Jul 18, 2022, at 4:16 PM, General Manager - LOCSD <gm.locsd@gmail.com> wrote:

Tom,

Looks like this month could be another one that goes closer to 50 hours. Hence this request to exceed the agreed to number of hours by up to 10 hours (max 40 in July).

Guy

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

ITEM 6B – BUDGET REPORTS

BUDGET REPORTS

Tom Fayram, President
Brad Ross, Vice-President
Mike Arme, Director
Lisa Palmer, Director



PO Box 345
Los Olivos, CA 93441
www.losolivoscsd.com

Guy Savage, General Manager

LOS OLIVOS COMMUNITY SERVICES DISTRICT

August 2, 2022

Subject: FY 2022-23 Budget Reports

Finance Committee,

The two budget reports included in this month's Finance Committee packet reflect data as contained in the County of Santa Barbara's Financial System (FIN) as of today, August 2, 2022. The reports may seem off from the budget that was approved last month as they show expenses incurred in FY 2021-22, but paid in FY 2022-23. I am still in the process of "closing out the books" for FY 2021-22 and getting FIN updated with our new budget numbers and commentary. Where possible, commentary was added to a notes column on the right of the reports, most notably on the Report : Financial Status (Real-Time). You should expect similar numbers until FY 2021-22 is closed out and reconciled in FIN. I expect this process to be completed by the end of September, at the very latest.

I am happy to answer any questions regarding the reports upon request.

Sincerely,

Guy W. Savage
General Manager

Report : Financial Status (Real-Time)

Selection Criteria: Fund = 3490

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

Last Updated: 08/02/2022

Accounting Period: OPEN

Fund 3490 -- Los Olivos CSD

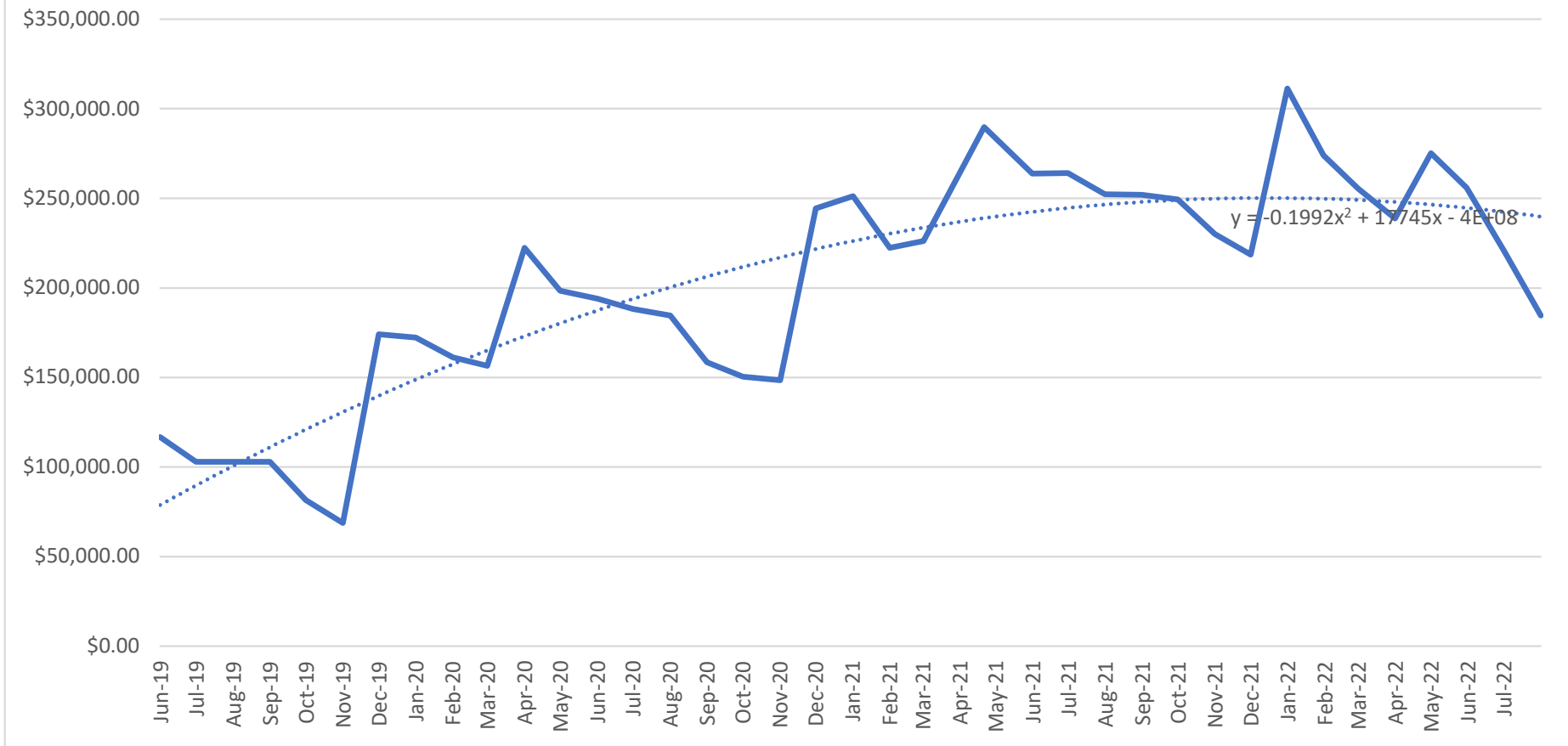
Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	08/02/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget	
Revenues					
Taxes					
3066 -- Special Tax Assessment	136,475.00	0.00	-136,475.00	0.00%	
Taxes	136,475.00	0.00	-136,475.00	0.00%	
Use of Money and Property					
3380 -- Interest Income	724.00	0.00	-724.00	--	
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00	#DIV/0!	
Use of Money and Property	0.00	0.00	-724.00	#DIV/0!	
Intergovernmental Revenue-Other					
4840 -- Other Governmental Agencies	169,804.00	1,835.75	-167,968.25	1.08%	
Intergovernmental Revenue-Other	274,000.00	1,835.75	-272,164.25	0.67%	
Revenues	306,279.00	1,835.75	-305,167.25	0.60%	

Expenditures					
Services and Supplies					
7090 -- Insurance	2,500.00	2,799.92	299.92	112.00%	SDRMA Membership-Liability Coverage
7324 -- Audit and Accounting Fees	4,000.00	0.00	-4,000.00	0.00%	FIN Expenses,Audit Expenses
7430 -- Memberships	1,200.00	0.00	-1,200.00	0.00%	CSDA
7450 -- Office Expense	2,000.00	0.00	-2,000.00	0.00%	Postage, Printing,supplies
7460 -- Professional & Special Service (Project, Planning & Studies)	189,908.00	25,851.25	-164,056.75	13.61%	Includes FY 2021-22 Services (Stantec \$25,851.25)
7508 -- Legal Fees	30,000.00	3,365.28	-26,634.72	11.22%	Includes FY 2021-22 Services (A&W \$3365.28)
7510 -- Contractual Services (IGM Contract, Engineer)	49,000.00	6,635.05	-42,364.95	13.54%	Includes FY 2021-22 Services (MNSS2077.50+GWS \$4557.55)
7530 -- Publications & Legal Notices	1,000.00	0.00	-1,000.00	0.00%	
7671 -- Special Projects	175,000.00	0.00	-175,000.00	0.00%	Special Assessment Vote
7732 -- Training	1,500.00	0.00	-1,500.00	0.00%	
Services and Supplies	456,108.00	38,651.50	-417,456.50	8.47%	
Expenditures	456,108.00	38,651.50	-417,456.50	8.47%	

Cash Balance

Fund	Beginning Balance	Month-to-date cash receipts	Month-To-Date Treasury Credits (+)	Month-To-Date Treasury Debits (-)	Ending Balance
7/1/2022 - 7/31/2022 (FY 2022-23)	\$220,879.68	0.00	2,235.85	38,651.50	\$184,464.03

Los Olivos CSD Cash Balance History



July 13, 2022

RE: Request for cost proposal

To whom this may concern,

This is a response to the Los Olivos Community Services District's request for cost proposal of audit services for the fiscal year ending June 30, 2019.

Our all-inclusive price for the District's audit services are as follows:

FY 18-19
\$2,500

If you have any questions, please contact us at our office.

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP
Santa Maria, CA



Moss, Levy & Hartzheim LLP

Certified Public Accountants

July 15, 2022

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

We are pleased to confirm our understanding of the services we are to provide Los Olivos Community Services District for the period ended June 30, 2019. We will audit the financial statements of the business-type activities, the major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Los Olivos Community Services District as of and for the period year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Los Olivos Community Services District's basic financial statements. Such 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Los Olivos Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Los Olivos Community Services District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Los Olivos Community Services District's financial statements. Our report will be addressed to the Board of Directors of Los Olivos Community Services District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will

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

BEVERLY HILLS · CULVER CITY · SANTA MARIA

also state that the report is not suitable for any other purpose. If during our audit we become aware that Los Olivos Community Services District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Los Olivos Community Services District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Los Olivos Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August 15, 2022 and to issue our reports no later than December 15, 2022. Alexander C. Hom, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$2,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Los Olivos Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Los Olivos Community Services District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



July 25, 2022

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

We are pleased to confirm our understanding of the services we are to provide Los Olivos Community Services District for the fiscal years ended June 30, 2020 and June 30, 2021. We will audit the financial statements of the business-type activities, the major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Los Olivos Community Services District as of and for the fiscal years ended June 30, 2020 and June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Los Olivos Community Services District's basic financial statements. Such 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Los Olivos Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Los Olivos Community Services District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Los Olivos Community Services District's financial statements. Our report will be addressed to the Board of Directors of Los Olivos Community Services District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will

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also state that the report is not suitable for any other purpose. If during our audit we become aware that Los Olivos Community Services District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Los Olivos Community Services District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Los Olivos Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 1, 2022 and to issue our reports no later than March 15, 2023. Alexander C. Hom, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$2,590 for the fiscal year ended June 30, 2020 and \$2,685 for the fiscal year ended June 30, 2021. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Los Olivos Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Los Olivos Community Services District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____