

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



LOS OLIVOS COMMUNITY SERVICES DISTRICT
REGULAR MEETING
February 12, 2025, 6PM (Pacific)
Los Olivos Grange Hall
2374 Alamo Pintado Ave, Los Olivos CA 93441
Please observe decorum and instructions from the President

Posted: 2-9-2025

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

On Zoom:

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

By Phone:

Meeting ID: 851 9529 0804 Passcode: 473619

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

The Los Olivos Community Services District (LOCS D) is committed to ensuring equal access to meetings. In compliance with the American Disabilities Act (ADA), if you need special assistance to participate in the meeting or need this agenda provided in a disability-related alternative format, please call 805.500.4098 or email to losolivoscsd@gmail.com. Agendas and meeting packets are generally available to the public at the Los Olivos Post Office - 2880 Grand Avenue. Any public records, which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at a location to be determined in Los Olivos, California 93441.

MEETING AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. PUBLIC COMMENT**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board 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.

INFORMATIONAL ITEM:

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

5. GENERAL MANAGER'S BRIEF DISTRICT STATUS REPORT

ADMINISTRATIVE ACTION ITEMS:

All matters listed hereunder constitute an administrative / consent agenda and will be acted upon by a single vote of the Board. Matters listed on the Consent Agenda will be read only at the request of a member of the Board, in which

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

6. CONSENT AGENDA

A. APPROVAL OF MEETING MINUTES

Meeting minutes of December 11, 2024.

B. APPROVAL PAYMENT OF INVOICES RECEIVED ON OR BEFORE JANUARY 29, 2025.

The Finance Subcommittee review the following invoices on January 3, 2025 and is recommending them for approval. 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

The invoices below were scheduled for the February 7, 2025 Finance Subcommittee meeting, but as there was not a quorum for the meeting, it did not take place. Consequently, the following invoices do not carry a recommendation for approval from the Finance Subcommittee.

No.	Invoice Date	Invoice #	Provider	Amount
7	1/15/2025	88701	MNS – Engineering and Support Services	\$ 1,581.25
8	12/30/2024	10386	WSC – Solvang Connection Engineering (pumps, pipes)	\$ 1,695.75
9	1/10/2025	876.006 - 2	GSI – Bi-annual sampling and testing	\$ 2,018.75
10	1/16/2025	2338783	Stantec – 30% Design LOCSD to City of Solvang force main	\$ 7,197.00
11	1/8/2025	FB60827	Carollo – City of Solvang WWTP Engineering	\$ 319.00
12	1/23/2025	92778	A&W – Legal Services	\$ 182.40
13	1/29/2025	20251	GWS – General Manager Services	\$ 3,321.75

Project	Vendor	To Date (inc. above)	Total Authorization
City of Solvang Connection	WSC – Treatment Infrastructure (pumps, pipes)	\$ 18,728.25	\$ 18,787.00
City of Solvang Connection	Carollo – Treatment Plant Impacts	\$ 15,450.25	\$ 40,240.00
City of Solvang Connection	Stantec – LOCSD to Sunny Field Park force main	\$ 7,197.00	\$ 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

BUSINESS ITEMS:

7. THE RALPH M. BROWN ACT – KEY POINTS FOR THE PUBLIC, BOARD OF DIRECTORS, AND STAFF

District Counsel will provide a summary of the Ralph M. Brown Act. A similar presentation was made on January 10, 2024. The State of California provides an overview of the law related to the Act at:

https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=2.&title=5.&part=1.&chapter=9.&article

The California State Attorney General provides a detailed document related to the Act at:

<https://oag.ca.gov/system/files/media/the-brown-act.pdf>

The presentation will also serve as an “official” introduction to new District Counsel, Martin Koczanowicz.

General Manager’s recommendation: Receive and file.

8. CONSIDERATION OF THE FISCAL YEAR (FY) 2023-24 FINANCIAL AUDIT

The District contracted with Moss, Levy, Hartzheim (MLH) to conduct an audit of District finances for fiscal year 2023-24, which ran from July 1, 2023 to June 30, 2024. As the Finance Subcommittee did not meet on February 7, 2025 as planned, the report has not been reviewed by nor does it carry any recommendation from the Finance Subcommittee.

General Manager’s recommendation: Approve the FY 2023-24 audit and direct the President and/or General Manager to sign as appropriate, and direct the General Manager to file the finalized report and any related documents with the State of California as appropriate.

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9. PLANNING FOR DECISION MAKING RELATED TO WASTEWATER TREATMENT SOLUTIONS

This item is asking the Board of Directors (and the public) to tell staff what it needs to make an informed decision about the various wastewater treatment solutions under consideration.

Background: In late 2024, the District contracted with Stantec Consulting to provide a 30% engineering design for a force main to convey gravity collected LOCSO wastewater from the District to a City of Solvang sewer manhole located near Sunny Field Park. The Stantec design and cost estimates are anticipated to be delivered to the District by April 2025.

The District previously contracted with Carollo Engineering to determine impacts of processing LOCSO wastewater at the City of Solvang’s Wastewater Treatment Plant (WWTP). Carollo determined that treatment of District wastewater is feasible but recommended that the District not connect to the City of Solvang until a currently underway upgrade at the Solvang WWTP is completed. The District also contracted with WSC to examine the City of Solvang’s existing treatment infrastructure between the previously noted manhole (near Sunny Field Park) and the City’s WWTP. WSC concluded that approximately \$3.5M in appurtenant infrastructure (pipes, pumps, etc.) upgrades would be required to convey the additional flows from the manhole to the City’s WWTP. As part of its report, WSC noted that the City already has plans to modify some of the infrastructure requiring upgrades to convey LOCSO wastewater; but noted that the LOCSO flows change the work required for the City. Once the Stantec design is complete, 30% engineering costs for connecting the LOCSO to the City of Solvang will be known. The District similarly contracted with Stantec and REGEN to design and provide cost estimates related to collection of wastewater within the District. Stantec designs focused on gravity fed collection, while REGEN examined effluent collection. Presentations related to designs and estimates were provided to the public at a workshop held by the District on August 21, 2024 (for more information visit the District’s website:

<https://www.losolivoscsd.com/2024-08-21-special-collection-workshop>). At that same workshop, updates to costs related to local treatment of wastewater (using a membrane bio-reactor system developed by Cloacina), as well as local disposal options (percolation chambers) were provided to the Board and public.

Staff is requesting that the Board of Directors provide direction regarding additional information that would be needed by the Board to make decisions regarding collection, treatment, and disposal of wastewater. More specifically, staff is requesting that the Board of Directors provide direction regarding information needed to complete comparisons between (a) local treatment versus City of Solvang treatment of wastewater and (b) gravity fed versus effluent collection versus hybrid (or mixed) collection approaches within the District.

The Board’s deliberations related to planning for decision making may also involve considering information, milestones, and education required to successfully execute a Proposition 218 (Property Owner) vote and result in additional direction to staff. Staff is requesting direction now, to eliminate the need for a serial approach to gathering and providing information, as much of what the Board would like obtained can likely be gathered while Stantec concludes its engineering and cost estimating efforts related to the force main.

General Manager’s recommendation: Provide direction to staff.

10. PLANNING FOR UPCOMING SANTA BARBARA COUNTY LOCAL AGENCY FORMATION COMMISSION (LAFCO) PRESENTATION ON APRIL 3, 2025

The District has sought and received extensions related to developing a wastewater treatment solution and conducting a related Proposition 218 (Property Owner vote) since its formation in 2017. The most recent extension request was filed on March 16, 2023 and supported by a presentation by then President Tom Fayram on April 6, 2023. On April 3, 2025, President Julie Kennedy and General Manager Guy Savage expect to make a presentation to LAFCO. As part of the presentation, the President anticipates requesting an additional extension to extend the time needed to successfully conduct a Proposition 218 assessment as required by Condition B (vii) of LAFCO Resolution 17-03. Direction is being sought regarding the additional extension, milestones and information needed for a successful Proposition 218 vote, and timing of a vote.

General Manager’s recommendation: Provide direction to the President and staff regarding the upcoming LAFCO presentation.

INFORMATIONAL ITEMS:

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

11. REPORTS

A. SUBCOMMITTEE REPORTS

Finance Subcommittee (President Kennedy Chair)

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Grants Subcommittee (President Kennedy Chair)
Project Management Subcommittee (Vice President Palmer Chair)
Technical Subcommittee (Director Fayram Chair)

B. GENERAL MANAGER AND DISTRICT ENGINEER COMMENTS

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

Notable upcoming meeting items:

April – Stantec 30% design

May/June – Potential Connection to the City of Solvang Workshop and/or Full System Workshop

June/July – Project Definition Workshop [NOTE: May be concurrent with connection to City of Solvang workshop]

12. DIRECTORS COMMENTS

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

13. ADJOURNMENT

ITEM 6A - MINUTES

MINUTES

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



**LOS OLIVOS COMMUNITY SERVICES DISTRICT
REGULAR MEETING**

Posted: 12-4-2024

December 11, 2024, 6PM (Pacific)

Los Olivos Grange Hall

2374 Alamo Pintado Ave, Los Olivos CA 93441

Please observe decorum and instructions from the President

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

On Zoom:

<https://us06web.zoom.us/j/86135156557?pwd=4sl90bmVH88b51RlbLhlyUaGD52Cff.1>

By Phone:

Meeting ID: 861 3515 6557 Passcode: 157483

One tap mobile: +16699006833,,86135156557#,,,,*157483# US (San Jose)

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MEETING AGENDA

1. CALL TO ORDER

President Kennedy calls the meeting to order at: 6:00 PM

2. ROLL CALL

Present: President Kennedy, Vice President Palmer, Director Fayram

Absent: Director Parks, Director Stormo

3. PLEDGE OF ALLEGIANCE

4. SWEARING IN OF ELECTED DIRECTORS

Directors of the Los Olivos Community Services District, elected in November 2024, will be sworn in.

The newly elected Directors include:

Tom Fayram (term: 2024-2028)

Tom Nelson (term: 2024-2028)

Following the swearing in ceremony, the newly elected Directors will take their place at the dais.

Existing Directors include:

Julie Kennedy (term: 2022-2026)

Lisa Palmer (term: 2022-2026)

Greg Parks (term: 2022-2026)

President Kennedy opens the floor to public comment.

No requests to speak.

General Manager administers the Oath of Office to Tom Fayram and Tom Nelson.

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Tom Nelson takes the dais.

President Kennedy congratulates the newly sworn-in Directors. She then thanks Nina Stormo for her service. Director Palmer – Thanks Director Fayram for stepping up again and Director Nelson for being and staying involved. Tom Fayram – Comments that the Board has an important job and there is a lot of work to do this coming year. Tom Nelson – Quotes Gerald Ford, “good to be around the table with y’all again.” He echoes Director Fayram that there is much to do and that he sees some alignment occurring.

5. PUBLIC COMMENT

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

President Kennedy opens the floor to public comment.

No requests to speak.

INFORMATIONAL ITEM:

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

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

6. GENERAL MANAGER’S BRIEF DISTRICT STATUS REPORT

GM Savage reports that there is nothing he would report at this time, saving his comments for his more robust report towards the end of the meeting.

ADMINISTRATIVE ACTION ITEMS:

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

7. CONSENT AGENDA

A. APPROVAL OF MEETING MINUTES

Meeting minutes of November 13, 2024.

B. APPROVAL PAYMENT OF INVOICES RECEIVED ON OR BEFORE DECEMBER 2, 2024.

The invoices below have been reviewed by the Finance Subcommittee and are recommended for approval.

No.	Invoice Date	Invoice #	Provider	Amount
1	10/31/2024	10180	WSC – City of Solvang Connection Engineering	\$ 2,473.25
2	11/14/2024	91108	A&W – Legal Services	\$ 1,641.60
3	11/11/2024	FB58364	Carollo – City of Solvang WWTP Engineering	\$ 6,252.50
4	12/2/2024	202411	Savage – General Manager Services	\$ 4,350.00

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	\$ 11,450.00	\$ 40,240.00
City of Solvang Connection	Stantec – Force main – LOCSD to Sunny Field Park		\$ 56,250.00
FY 2023-24 Audit	MLH		\$ 3,500.00

President Kennedy opens the floor to public comment.

No requests to speak.

Motion to approve the consent agenda as presented.

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Motion by: VP Palmer, second: Director Fayram.
Voice vote: 4-0

BUSINESS ITEMS:

8. CONSIDERATION OF A RESOLUTION 24-08 ESTABLISHING THE REGULAR MEETING SCHEDULE FOR THE FULL BOARD OF DIRECTORS FOR CALENDAR YEAR 2025

The Board will discuss meeting schedules for calendar year 2025. In addition to the regular meeting schedule, there may be discussion about special meetings and workshops being planned for calendar year 2025.

General Manager's recommendation: Approve Resolution 24-08.

GM Savage introduces the proposed calendar for Regular Meetings of the Board of Directors for calendar year 2025. He notes that per prior discussion, the proposed Resolution, 24-08, implements a slight change to the Regular Meeting schedule – moving the meetings to the second Wednesday of the month, from the Wednesday following the second Tuesday.

President Kennedy opens the floor to public comment.

No requests to speak.

Motion to approve Resolution 24-08.

Motion by: Director Fayram, second: Director Nelson

Roll call vote: 4-0

9. CONSIDERATION OF ELECTION OF OFFICERS FOR CALENDAR YEAR 2025

Consistent with Resolution 23-02 (Selection of Board Officers), the Board will consider election of officers to fill the positions of President and Vice-President.

General Manager's recommendation: Elect officers to serve as President and Vice-President for 2025.

GM Savage introduces the item. The Board discusses interest in Directors serving as either the President or Vice President. VP Palmer comments that she would support President Kennedy continuing. Director Fayram says he would support that as well, commenting that the Board has done two-year terms in the past.

President Kennedy opens the floor to public comment.

No requests to speak.

Director Nelson adds that he likes the continuity of President Kennedy continuing. Director Kennedy says she would be honored to continue..

Motion to appoint Director Kennedy to the position of President of the Board of Directors for 2025.

Motion by: Director Palmer, second: Director Nelson

Roll call vote: 4-0

Motion to appoint Director Palmer to the position of Vice President of the Board of Directors.

Motion by: Director Kennedy, second: Director Nelson

Roll call vote: 4-0

10. CONSIDERATION OF APPOINTMENTS TO STANDING COMMITTEES (SUBCOMMITTEES) AND SETTING OF MEETING SCHEDULES

Consistent with Resolution 23-01 (Standing Committees), the Board will consider appointments to standing committees/subcommittees. Preliminary selection for meeting days and times may also be considered. Note that not all standing committees/subcommittees are scheduled to meet on a monthly basis. In the past, the General Manager has been appointed to various standing committees or subcommittees. The General Manager is requesting that he not be included as a member of the subcommittee and instead serve as support staff to the subcommittees. Director appointees for the four standing subcommittees for 2024 are:

Finance – Directors Kennedy and Palmer

Grants – Directors Kennedy and Parks

Project Management – Directors Palmer and Stormo

Technical – Directors Fayram and Parks

General Manager's recommendation: Appoint Directors to serve as members of the Finance, Technical, Grants, and Project Management subcommittees.

GM Savage introduces the item noting that the item was agendaized due to Board direction from last month. He adds that technically, the Bylaws say this should be done next month and comments that he briefly spoke to Counsel who concurred it could be done tonight. GM Savage then notes that when he looks at the coming year, he anticipates a larger than historic effort will be required from both the Technical and Grants Subcommittees, and that the Finance and Project Management subcommittee commitment will be similar to prior years. He reminds the Board of his prior request to not be named as a member of any subcommittee, which allows him to more effectively support the efforts of the subcommittees. GM Savage closes his comments by saying that he traded texts with Director Parks who has an interest in the Technical and Finance Subcommittees, with a stronger emphasis on the Technical.

President Kennedy opens the floor to public comment.

No requests to speak.

President Kennedy queries Directors for their interest in serving on various subcommittees. Director Fayram expresses his interest in the Technical and Grants Subcommittees. Director Nelson notes his openness to fill positions as needed. He emphasizes continuity and making a bunch of changes is not what he thinks best at this time. Director Fayram comments that he would like to see VP Palmer on Grants. Vice President Palmer states a willingness to continue on the Project Management and join the Grants Subcommittee, thereby leaving the Finance Subcommittee. President Kennedy comments she likes the Director Fayram and Palmer doing Grants. Discussion regarding interest continues.

President Kennedy makes the following appointments to subcommittees:

Finance: Directors Kennedy and Parks

Grants: Directors Palmer and Fayram

Project Management: Directors Nelson and Palmer

Technical: Directors Fayram and Parks

President Kennedy notes that should the Board need to make changes in the future, it could.

INFORMATIONAL ITEMS:

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

11. REPORTS

A. SUBCOMMITTEE REPORTS

Finance Subcommittee (President Kennedy Chair) - President Kennedy comments that the subcommittee met and made recommendations regarding invoices that were on tonight's agenda. One item that was discussed was to start developing a financing plan for the future.

Grants Subcommittee (President Kennedy Chair) - President Kennedy comments that the subcommittee did not meet.

Project Management Subcommittee (Vice President Palmer Chair) - Vice President Palmer notes that the subcommittee did not meet.

Technical Subcommittee (Director Fayram Chair) - Director Fayram comments that the subcommittee did not meet.

B. GENERAL MANAGER AND DISTRICT ENGINEER COMMENTS

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

Notable upcoming meeting items:

April/May – Stantec 30% design

May/June – Potential Connection to the City of Solvang Workshop

GM Savage opens his comments by saying he held the annual State of the District town hall on December 4. He adds that there were roughly 10 people in the room, and he believes 6 attendees were on-line. He notes that there were good questions and back/forth with attendees. He closes his comments on the State of the

District by noting that the video of the meeting can be found on the District's website. As part of his commentary, he notes the new groundwater monitoring data.

GM Savage comments on the attachments related to item 11B in the agenda packet. He notes that the District has approximately \$272k in its "checking" account, with a number of invoices to be paid, primarily related to exploring the connection to the City of Solvang. He adds that property taxes were due yesterday and that he expects some of the taxes will be deposited to the District's account in the next month or two. He adds to his commentary that the old Sahm parcel is for sale again. It is one of the few parcels in the district that would be large enough for a treatment site and is close to downtown.

GM Savage then comments on the schedule from Stantec included in the attachments. In response to a question from VP Palmer about why it is now a five-month schedule as opposed to the original three, he notes that the one-month delay in approving the contract coupled with the holidays will result in a delivery in April. GM Savage tells the Board that he has spoken to Stantec about doing what they can to shorten the schedule.

GM Savage comments that he has reached out to Los Olivos Elementary School regarding doing a presentation to their Board of Directors.

GM Savage closes his comments by saying the 4th Quarter Community Update is expected to be published in the next few days.

DE Pike comments on the ASCE award by the professional community. He comments on the recycled water report which is still under review by the State.

12. DIRECTORS COMMENTS

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

Director Fayram – Comments on that he hopes that the community engagement will continue. He wishes everyone happy holidays.

Director Nelson – Attended the State of the District and thanks the GM for his efforts. He is looking forward to getting things done.

Vice President Palmer – Comments that the State of the District was good and serves as a good resource. She is looking forward to 2025.

President Kennedy – Notes that she and GM Savage met with Supervisor Hartmann. He says he believes it was a good meeting with lots of discussion on the potential connection to the City of Solvang. She adds that GM Savage and she will be following up on recommendations for meetings made by the Supervisor. She too thanks the members of the public who attend on a regular basis.

13. ADJOURNMENT

Motion to adjourn at: 6:38 PM

Motion by: Director Fayram, second: VP Palmer

Voice vote: 4-0

Respectfully submitted:



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

Approved:

President Julie Kennedy

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ITEM 6B - INVOICES

INVOICES



Water Systems Consulting, Inc.

P.O. Box 4255
 San Luis Obispo, CA 93403
 805-457-8833

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

Invoice number 10180
 Date 10/31/2024

Project **2582-11920 Solvang Wastewater Treatment Infrastructure and Plant**

For Services Rendered From 10/1/24 through 10/31/24

Invoice Summary

Description	Contract Amount	Previously Billed	Current Billed	Total Billed to Date	Contract Balance Remaining
Task 0 - Project Management					
0.1 - Project Administration	1,886.00	1,477.25	179.00	1,656.25	229.75
0.2 - Progress Meetings	514.00	0.00	0.00	0.00	514.00
Subtotal	2,400.00	1,477.25	179.00	1,656.25	743.75
Task 1 - Data Gathering					
1.1 - Data Gathering	1,427.00	1,099.00	0.00	1,099.00	328.00
Subtotal	1,427.00	1,099.00	0.00	1,099.00	328.00
Task 2 - Solvang Capacity Analysis					
2.1 - Hydraulic Model Analysis	9,536.00	8,320.75	1,202.00	9,522.75	13.25
2.2 - Hydraulic Modeling TM	5,424.00	3,662.25	1,092.25	4,754.50	669.50
Subtotal	14,960.00	11,983.00	2,294.25	14,277.25	682.75
Total	18,787.00	14,559.25	2,473.25	17,032.50	1,754.50

Task 0 - Project Management

0.1 - Project Administration

Labor

	Hours	Rate	Billed Amount
Administration/Clerical III			
Kay E. Merrill	1.00	179.00	179.00
Task 0 - Project Management subtotal			179.00

Task 2 - Solvang Capacity Analysis

2.1 - Hydraulic Model Analysis

Labor

	Hours	Rate	Billed Amount
Associate I			
Lauren M. Greulich	4.50	210.00	945.00

Task 2 - Solvang Capacity Analysis

2.1 - Hydraulic Model Analysis

Labor

	Hours	Rate	Billed Amount
Senior I			
Adam J. Donald	1.00	257.00	257.00
	Labor subtotal		1,202.00
			Phase subtotal
			1,202.00

2.2 - Hydraulic Modeling TM

Labor

	Hours	Rate	Billed Amount
Senior I			
Adam J. Donald	4.25	257.00	1,092.25
			Task 2 - Solvang Capacity Analysis subtotal
			2,294.25

Invoice total **2,473.25**

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
9919	08/31/2024	8,409.75			8,409.75		
10070	09/30/2024	6,149.50		6,149.50			
10180	10/31/2024	2,473.25	2,473.25				
	Total	17,032.50	2,473.25	6,149.50	8,409.75	0.00	0.00

*Make all checks payable to Water Systems Consulting, Inc.
 If you have any questions concerning this invoice,
 contact Kay Merrill, (805) 441-3219 kmerrill@wsc-inc.com.*

THANK YOU FOR YOUR BUSINESS!



FOR ACH TRANSFERS:

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

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

Invoice : FB58364
Invoice Date : 11/11/2024
Project : 203237
Project Name : Solvang Evaluation of Los Olivos
 Flows on the WWTP

For Professional Services Rendered Through 10/31/2024

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
40,240.00	33,652.25	12,840.25	6,587.75	6,252.50
				Current Billings 6,252.50
				Amount Due This Bill 6,252.50

Total Fee : 40,240.00
To Date Billings : 12,840.25
Total Remaining : 27,399.75

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	FB55521	9/9/2024	1,390.25	1,390.25
	FB57281	10/10/2024	5,197.50	5,197.50
				6,587.75

000100 - Project Management and Meetings

Rate Labor

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Senior Professional			
Jeffrey A Weishaar	3.00	305.000	915.00
Total Rate Labor			915.00

Unit Rate Expenses

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

Total Bill Task: 000100 - Project Management and Meetings 957.00

000300 - Capacity Assessment

Rate Labor

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Professional			
Alec C Beyers	21.00	185.000	3,885.00
Senior Professional			
Carlos Lopez	2.50	305.000	762.50
Total Rate Labor			4,647.50

Unit Rate Expenses

<i>Account / Unit / Vendor</i>	<i>Quantity</i>	<i>Rate</i>	<i>Amount</i>
PECE Charges			
Project Equip & Comm Exp			
PECE	23.50	14.000	329.00
Total Unit Rate Expenses			329.00

Total Bill Task: 000300 - Capacity Assessment 4,976.50

000500 - Recommendation and TM

Rate Labor

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Senior Professional			
Lydia A Holmes	1.00	305.000	305.00
Total Rate Labor			305.00

Unit Rate Expenses

<i>Account / Unit / Vendor</i>	<i>Quantity</i>	<i>Rate</i>	<i>Amount</i>
PECE Charges			
Project Equip & Comm Exp			
PECE	1.00	14.000	14.00
Total Unit Rate Expenses			14.00

Total Bill Task: 000500 - Recommendation and TM 319.00

Total Project: 203237 - Solvang Evaluation of Los Olivos Flows on the WWTP 6,252.50



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: October 2024

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
0001 General	7.90	1,641.60	0.00	0.00	1,641.60	
0006 Public Works-Engineering	0.20	45.60	0.00	0.00	45.60	
TOTALS:	8.10	1,687.20	0.00	0.00	1,687.20	



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

November 14, 2024
 Bill No. 91108

For Legal Services Rendered Through 10/31/24

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

PROFESSIONAL SERVICES

Date	Attorney	Description	Hours	Amount
10/04/24	SON	REVIEW AND COMMENT ON GSI CONTRACT; CORRESPONDENCE RE CLOSED SESSION	0.50	114.00
10/08/24	SON	REVIEW STANTEC PROPOSAL AND AGREEMENT; TELEPHONE CONFERENCE WITH GUY RE SAME; REVIEW BOARD MEETING AGENDA	1.40	319.20
10/09/24	SON	CORRESPONDENCE RE BOARD MEETING; PREPARE AND ATTEND BOARD MEETING	2.00	456.00
10/12/24	SON	CORRESPONDENCE WITH GENERAL MANAGER, DIR FAYRAM RE OPTIONS FOR LIMITING ACCESS TO PIPELINE	0.40	91.20
10/21/24	KL	REVIEW EMAIL REGARDING GRANT SUBCOMMITTEE MEETING 10/23 AGENDA	0.10	22.80
10/23/24	VAS	LEGAL RESEARCH AND ANALYSIS OF WHETHER LOCSO IS REQUIRED TO LET PROPERTIES CONNECT TO ITS SEWER LINE	1.90	433.20
10/24/24	VAS	LEGAL ANALYSIS AND REVIEW OF WHETHER THE SPECIAL DISTRICT IS REQUIRED TO LET PROPERTIES CONNECT TO ITS SEWER LINE	0.40	91.20

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

November 14, 2024
 Page 2

Date	Attorney	Description	Hours	Amount
10/25/24	VAS	LEGAL ANALYSIS OF A SPECIAL DISTRICT REQUIRING PROPERTIES TO CONNECT TO ITS SEWER LINE	0.50	114.00
10/31/24	KL	ATTEND MEETING WITH SAVAGE	0.70	N/C
Total Professional Services			7.90	\$1,641.60

PROFESSIONAL SERVICES SUMMARY

Code	Name	Hours	Rate	Amount
KL	Keith Lemieux	0.10	228.00	22.80
KL	Keith Lemieux	0.70	0.00	0.00
SON	Steven O'Neill	4.30	228.00	980.40
VAS	Vrunda A Shah	2.80	228.00	638.40
Total Professional Services			7.90	\$1,641.60

CURRENT BILL TOTAL AMOUNT DUE **\$1,641.60**

Balance Forward: 3,967.20

Receipts Since Last Bill

Date	Description	Total Applied
10/23/24	ACH Payment - Thank you	-1,938.00
	Less Total Payments	-1,938.00

Payments & Adjustments: -1,938.00

Total Due: **\$3,670.80**

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 91108
Bill Date: November 14, 2024
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0001
Matter Name: General

Total Professional Services:	1,641.60
Total Disbursements:	0.00
CURRENT BILL TOTAL AMOUNT DUE	<u>\$1,641.60</u>
Balance Forward:	3,967.20
Payments & Adjustments:	-1,938.00
Total Due:	<u>\$3,670.80</u>

Amount enclosed: _____

Thank You



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

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

November 14, 2024
 Bill No. 91092

For Legal Services Rendered Through 10/31/24

CLIENT: 01245 - Los Olivos Community Services District
 MATTER: 0006 - Public Works-Engineering

PROFESSIONAL SERVICES

Date	Attorney	Description	Hours	Amount
10/16/24	VAS	LEGAL RESEARCH AND ANALYSIS OF LOCSO'S AUTHORITY TO CONSTRUCT A SEWER MAIN	0.20	45.60
Total Professional Services			0.20	\$45.60

PROFESSIONAL SERVICES SUMMARY

Code	Name	Hours	Rate	Amount
VAS	Vrunda A Shah	0.20	228.00	45.60
Total Professional Services		0.20		\$45.60

CURRENT BILL TOTAL AMOUNT DUE **\$45.60**

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 91092
Bill Date: November 14, 2024
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0006
Matter Name: Public Works-Engineering

Total Professional Services:	45.60
Total Disbursements:	0.00
CURRENT BILL TOTAL AMOUNT DUE	<u>\$45.60</u>

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 #: 202411
Invoice Date: 12/2/2024

Dear President Kennedy,

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

Date	Description	Units	Rate	Amount
12/2/2024	General Manager Services - LOCSD (11/1/24-11/30/24) See Attached for Details	30	\$ 145.00	\$ 4,350.00
				\$ -
Total				\$ 4,350.00

Thank you for your continued support.



Email: GM.LOCSD@gmail.com

Date	Description	Grant			Amount	Amount Grant Reimbursable
		Hours	Reimbursable	Rate		
1-Nov	Coffee w/Director, Kennedy mtg, emails	2		\$ 145.00	\$ 290.00	\$ -
	Stantec contract	1.5		\$ 145.00	\$ 217.50	\$ -
4-Nov	Emails, Wells	1.25		\$ 145.00	\$ 181.25	\$ -
	Finance and PM agendas	0.75		\$ 145.00	\$ 108.75	\$ -
7-Nov	Funding fair (grant opportunities)	2		\$ 145.00	\$ 290.00	\$ -
8-Nov	Finance and PM meetings, minutes, post	2.25		\$ 145.00	\$ 326.25	\$ -
	Emails, Counsel discussion, annual calendar	1.25		\$ 145.00	\$ 181.25	\$ -
	11/13 Regular agenda	1		\$ 145.00	\$ 145.00	\$ -
12-Nov	11/13 Regular prep - slides	2.75		\$ 145.00	\$ 398.75	\$ -
13-Nov	11/13 prep	1.25		\$ 145.00	\$ 181.25	\$ -
	Emails, elections follow up, social media	1		\$ 145.00	\$ 145.00	\$ -
	11/13 Regular meeting	3		\$ 145.00	\$ 435.00	\$ -
	11/13 meeting minutes, video post	0.75		\$ 145.00	\$ 108.75	\$ -
14-Nov	Emails, meeting coordination	0.5		\$ 145.00	\$ 72.50	\$ -
18-Nov	Minutes, Stantec contract, emails, Kennedy	1.25		\$ 145.00	\$ 181.25	\$ -
	State of the District	0.25		\$ 145.00	\$ 36.25	\$ -
20-Nov	Groundwater wells, Herthel talk	2.75		\$ 145.00	\$ 398.75	\$ -
22-Nov	Emails	0.25		\$ 145.00	\$ 36.25	\$ -
25-Nov	WSC / Carollo final documents	0.5		\$ 145.00	\$ 72.50	\$ -
26-Nov	State of the District, emails	3.75		\$ 145.00	\$ 543.75	\$ -
30-Nov	State of the District, emails	1.25		\$ 145.00	\$ 181.25	\$ -
Totals		31.25	0	\$ 4,531.25	\$ -	\$ -
Grand Totals		Hours	31.25		\$ 4,531.25	\$ 4,531.25



Water Systems Consulting, Inc.

P.O. Box 4255
 San Luis Obispo, CA 93403
 805-457-8833

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

Invoice number 10386
 Date 12/31/2024

Project **2582-11920 Solvang Wastewater Treatment Infrastructure and Plant**

For Services Rendered From 11/1/24 through 12/31/24

Invoice Summary

Description	Contract Amount	Previously Billed	Current Billed	Total Billed to Date	Contract Balance Remaining
Task 0 - Project Management					
0.1 - Project Administration	1,886.00	1,656.25	732.00	2,388.25	-502.25
0.2 - Progress Meetings	514.00	0.00	0.00	0.00	514.00
Subtotal	2,400.00	1,656.25	732.00	2,388.25	11.75
Task 1 - Data Gathering					
1.1 - Data Gathering	1,427.00	1,099.00	321.25	1,420.25	6.75
Subtotal	1,427.00	1,099.00	321.25	1,420.25	6.75
Task 2 - Solvang Capacity Analysis					
2.1 - Hydraulic Model Analysis	9,536.00	9,522.75	0.00	9,522.75	13.25
2.2 - Hydraulic Modeling TM	5,424.00	4,754.50	642.50	5,397.00	27.00
Subtotal	14,960.00	14,277.25	642.50	14,919.75	40.25
Total	18,787.00	17,032.50	1,695.75	18,728.25	58.75

Task 0 - Project Management

0.1 - Project Administration

Labor

	Hours	Rate	Billed Amount
Administration/Clerical III			
Kay E. Merrill	0.50	179.00	89.50
Senior I			
Adam J. Donald	2.50	257.00	642.50
Labor subtotal	3.00		732.00
Phase subtotal			732.00
Task 0 - Project Management subtotal			732.00

Task 1 - Data Gathering

1.1 - Data Gathering

Labor

	Hours	Rate	Billed Amount
Senior I			
Adam J. Donald	1.25	257.00	321.25
Task 1 - Data Gathering subtotal			321.25

Task 2 - Solvang Capacity Analysis

2.2 - Hydraulic Modeling TM

Labor

	Hours	Rate	Billed Amount
Senior I			
Adam J. Donald	2.50	257.00	642.50
Task 2 - Solvang Capacity Analysis subtotal			642.50

	Invoice total	1,695.75
		1,695.75

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
10386	12/31/2024	1,695.75	1,695.75				
	Total	1,695.75	1,695.75	0.00	0.00	0.00	0.00

*Make all checks payable to Water Systems Consulting, Inc.
 If you have any questions concerning this invoice,
 contact Kay Merrill, (805) 441-3219 kmerrill@wsc-inc.com.*

THANK YOU FOR YOUR BUSINESS!



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 : FB60827
Invoice Date : 1/8/2025
Project : 203237
Project Name : Solvang Evaluation of Los Olivos
 Flows on the WWTP

For Professional Services Rendered Through 12/31/2024

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	25,108.75	15,450.25	15,131.25	319.00
			Current Billings		<u>319.00</u>
			Amount Due This Bill		<u>319.00</u>

Total Fee : 40,240.00
To Date Billings : 15,450.25
Total Remaining : 24,789.75

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	FB55521	9/9/2024	1,390.25	1,390.25
	FB58364	11/11/2024	6,252.50	6,252.50
	FB59056	12/3/2024	2,291.00	<u>2,291.00</u>
				9,933.75

000300 - Capacity Assessment

Rate Labor

Class / Employee

Hours

Rate

Amount

Senior Professional

Carlos Lopez

1.00

305.000

305.00

Total Rate Labor

305.00

Unit Rate Expenses

Account / Unit / Vendor

Quantity

Rate

Amount

PECE Charges

Project Equip & Comm Exp

PECE

1.00

14.000

14.00

Total Unit Rate Expenses

14.00

Total Bill Task: 000300 - Capacity Assessment

319.00

Total Project: 203237 - Solvang Evaluation of Los Olivos Flows on the WWTP

319.00



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

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

January 10, 2025
 Invoice No: 00876.006 - 2

Project 00876.006 Biannual Groundwater Monitoring 2024-2025

Professional Services from December 01, 2024 to December 31, 2024

Task .001 Monitoring and Sampling, and Reporting

Labor

	Hours	Rate	Amount	
Principal Consultant				
Thompson, Timothy	2.00	355.00	710.00	
Managing Hydrogeologist				
Lapostol, Andres	1.25	185.00	231.25	
Project Hydrogeologist				
Fortunelli, Nehuen	6.00	170.00	1,020.00	
Administration				
Steensma, Nancy	.50	115.00	57.50	
Totals	9.75		2,018.75	
Total Labor				2,018.75
				Total this Task
				\$2,018.75

Project Summary

	Current Period	Prior Periods	Invoiced to Date
Total Billings	2,018.75	5,395.26	7,414.01
Authorized Budget			14,300.00
Budget Remaining			6,885.99
			Total this Invoice
			<u>\$2,018.75</u>

Outstanding Invoices

Number	Date	Balance
1	12/6/2024	5,395.26
Total		5,395.26



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

January 15, 2025
 Project No: LOCS.D.180392.00
 Invoice No: 88701

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: \$748.75
2. Engineering Tasks: \$832.50

Professional Services for the Period: December 01, 2024 to December 31, 2024

Level 2 TASK01 District Management

Professional Personnel

	Hours	Rate	Amount	
Project Coordinator	6.25	105.00	656.25	
District Engineer	.50	185.00	92.50	
Totals	6.75		748.75	
Total Labor				748.75
		Level 2 Subtotal		\$748.75

Level 2 TASK02 Engineering Tasks

Professional Personnel

	Hours	Rate	Amount	
District Engineer	4.50	185.00	832.50	
Totals	4.50		832.50	
Total Labor				832.50

Level 2 Subtotal	\$832.50
-------------------------	-----------------

Current Invoice Amount	\$1,581.25
-------------------------------	-------------------

Outstanding Invoices

Number	Date	Balance
87447	9/24/2024	1,452.50
88074	11/20/2024	987.50
88303	12/17/2024	802.50
Total		3,242.50

Billing Backup

Wednesday, January 15, 2025

MNS Engineers, Inc.

Invoice 88701 Dated 1/15/2025

9:03:05 PM

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

Professional Personnel

			Hours	Rate	Amount	
Project Coordinator						
Zepeda, Mary	12/4/2024		.50	105.00	52.50	
	Update Budget Tracking Log with New Invoices Received					
Zepeda, Mary	12/11/2024		2.00	105.00	210.00	
	Update A&W (2), Carollo, GWS, WSC Invoices for payment via FIN; Update Budget Tracking Log					
Zepeda, Mary	12/12/2024		.25	105.00	26.25	
	Update A&W Invoices for payment via FIN; Update Budget Tracking Log					
Zepeda, Mary	12/13/2024		1.50	105.00	157.50	
	Create and Process Single Payment Claims for A&W (2), Carollo, GWS, WSC Invoices for DP; Update Budget Tracking Log					
Zepeda, Mary	12/19/2024		1.00	105.00	105.00	
	Communication Filing					
Zepeda, Mary	12/23/2024		1.00	105.00	105.00	
	Communication Filing					
District Engineer						
Pike, Douglas	12/31/2024		.50	185.00	92.50	
	Provide Box access to Invoices for the Auditor					
	Totals		6.75		748.75	
	Total Labor					748.75
				Level 2 Subtotal		\$748.75

Level 2 TASK02 Engineering Tasks

Professional Personnel

			Hours	Rate	Amount	
District Engineer						
Pike, Douglas	12/3/2024		1.00	185.00	185.00	
	Stantec Kick-off meeting for Solvang Force Main Concept/30% Design					
Pike, Douglas	12/11/2024		2.00	185.00	370.00	
	Attend and support Board Meeting					
Pike, Douglas	12/16/2024		1.50	185.00	277.50	
	Get Alamo Pintado Drawings from the County Roads Engineering Dept.. and download. Sent link to Stantaec					
	Totals		4.50		832.50	
	Total Labor					832.50
				Level 2 Subtotal		\$832.50
				Project Total		\$1,581.25
				Total this Report		\$1,581.25



INVOICE

Invoice Number	2338783
Invoice Date	January 16, 2025
Customer Number	163739
Project Number	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

Stantec Project Manager:	Poytress, Carrie Elizabeth
Authorization Amount:	\$56,250.00
Authorization Previously Billed:	\$0.00
Authorization Billed to Date:	\$7,197.00
Current Invoice Due:	\$7,197.00
For Period Ending:	January 3, 2025

Invoice email: GM.LOCSD@gmail.com

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

INVOICE

Invoice Number

2338783

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	250.00	250.00
	<u>1.00</u>		<u>250.00</u>
Level 15	2.50	263.00	657.50
	<u>2.50</u>		<u>657.50</u>
Professional Services Subtotal	<u>3.50</u>		<u>907.50</u>
Low Task 300.301 Subtotal			907.50

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

Professional Services

Billing Level	Hours	Rate	Current Amount
Level 07	2.50	172.00	430.00
	1.00	179.00	179.00
	<u>3.50</u>		<u>609.00</u>
Level 10	11.25	196.00	2,205.00
	<u>11.25</u>		<u>2,205.00</u>
Professional Services Subtotal	<u>14.75</u>		<u>2,814.00</u>
Low Task 300.302 Subtotal			2,814.00

Low Task 300.303 **Technical Memorandum**

INVOICE

Invoice Number

2338783

Project Number

184032474

Professional Services

Billing Level	Hours	Rate	Current Amount
Level 10	3.00	196.00	588.00
	2.00	204.00	408.00
	<u>5.00</u>		<u>996.00</u>
Level 14	9.50	261.00	2,479.50
	<u>9.50</u>		<u>2,479.50</u>
Professional Services Subtotal	<u>14.50</u>		<u>3,475.50</u>

Low Task 300.303 Subtotal **3,475.50**

Top Task 300 Total 7,197.00

Total Fees & Disbursements \$7,197.00

INVOICE TOTAL (USD) \$7,197.00



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: December 2024

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
0001 General	0.80	182.40	0.00	0.00	182.40	
TOTALS:	0.80	182.40	0.00	0.00	182.40	



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

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

January 23, 2025
 Bill No. 92778

For Legal Services Rendered Through 12/31/24

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

PROFESSIONAL SERVICES

Date	Attorney	Description	Hours	Amount
12/05/24	KL	REVIEW EMAIL REGARDING BOARD OF DIRECTORS MEETING AGENDA; REPLY TO SAME	0.10	22.80
12/11/24	SON	ATTEND BOARD MEETING	0.70	159.60
Total Professional Services			0.80	\$182.40

PROFESSIONAL SERVICES SUMMARY

Code	Name	Hours	Rate	Amount
KL	Keith Lemieux	0.10	228.00	22.80
SON	Steven O'Neill	0.70	228.00	159.60
Total Professional Services		0.80		\$182.40

CURRENT BILL TOTAL AMOUNT DUE

\$182.40

Balance Forward:

3,488.40

Receipts Since Last Bill

Date	Description	Total Applied
12/17/24	ACH Payment - Thank you	-1,641.60
	Less Total Payments	<u>-1,641.60</u>
Payments & Adjustments:		-1,641.60
Total Due:		<u>\$2,029.20</u>

Please return this page with remittance

to
Aleshire & Wynder LLP

Bill Number: 92778
Bill Date: January 23, 2025
Client Code: 01245
Client Name: Los Olivos Community Services District
Matter Code: 0001
Matter Name: General

Total Professional Services:	182.40
Total Disbursements:	0.00
CURRENT BILL TOTAL AMOUNT DUE	<u>\$182.40</u>
Balance Forward:	3,488.40
Payments & Adjustments:	-1,641.60
Total Due:	<u>\$2,029.20</u>

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 #: 20251
Invoice Date: 1/29/2025

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
1/29/2025	General Manager Services - LOCSD (1/1/25-1/29/25) See Attached for Details	23.25	\$ 145.00	\$ 3,371.25
Total				\$ 3,371.25

Thank you for your continued support.



Email: GM.LOCSD@gmail.com

Date	Description	Grant			Amount	Amount Grant Reimbursable
		Hours	Reimbursable	Rate		
3-Jan	Finance and Project Management Subcommittees	2		\$ 145.00	\$ 290.00	\$ -
	Emails	0.5		\$ 145.00	\$ 72.50	\$ -
4-Jan	Video post on YouTube - new requirements	1.5		\$ 145.00	\$ 217.50	\$ -
10-Jan	Fayram	0.5		\$ 145.00	\$ 72.50	\$ -
11-Jan	Emails, voice mails	0.75		\$ 145.00	\$ 108.75	\$ -
13-Jan	City of Solvang research	1		\$ 145.00	\$ 145.00	\$ -
	Len Fleckenstien - WeWatch - Solvang connection discussion	2		\$ 145.00	\$ 290.00	\$ -
	Los Olivos Elementary Board meeting	0.75		\$ 145.00	\$ 108.75	\$ -
	City of Solvang Council meeting	3.25		\$ 145.00	\$ 471.25	\$ -
	2023-24 Audit Review	0.75		\$ 145.00	\$ 108.75	\$ -
	Emails, billing	1.25		\$ 145.00	\$ 181.25	\$ -
	Cost comparison research	0.75		\$ 145.00	\$ 108.75	\$ -
15-Jan	Stantec meeting	0.75		\$ 145.00	\$ 108.75	\$ -
17-Jan	Kennedy, Beebe meetings	2.75		\$ 145.00	\$ 398.75	\$ -
21-Jan	Emails, invoices, WRF Grant	0.75		\$ 145.00	\$ 108.75	\$ -
24-Jan	Emails, meeting coordination	0.75		\$ 145.00	\$ 108.75	\$ -
27-Jan	Emails, invoices	0.75		\$ 145.00	\$ 108.75	\$ -
29-Jan	Finance Subcommittee agenda	0.75		\$ 145.00	\$ 108.75	\$ -
	Emails, WRF grant admin, social media	1.75		\$ 145.00	\$ 253.75	\$ -
Totals		23.25	0		\$ 3,371.25	\$ -
Grand Totals		Hours	23.25		\$	3,371.25

ITEM 8 – FY 2023-24 AUDIT

FY 2023-24 AUDIT

**LOS OLIVOS COMMUNITY
SERVICES DISTRICT**

FINANCIAL STATEMENTS
June 30, 2024

DRAFT

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

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FINANCIAL SECTION

DRAFT

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 January XX, 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.

Santa Maria, CA
January XX, 2025

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

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	<u>31,167</u>
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>

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

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

Operating Expenses:	
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>
Non-Operating Revenues (Expenses):	
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
Net Position	
Net Position, beginning of fiscal year	<u>380,316</u>
Net Position, end of fiscal year	<u><u>\$ 688,744</u></u>

DRAFT

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

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.

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>
-------------------------	-------------------

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>

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:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Nondepreciable capital assets				
Construction in Progress	\$ 206,303	\$ 71,857	\$ -	\$ 278,160
Total nondepreciable capital assets	\$ 206,303	\$ 71,857	\$ -	\$ 278,160
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	\$ 49,081	\$ 71,311	\$ -	\$ 120,392
Net capital assets	\$ 255,384	\$ 143,168	\$ -	\$ 398,552

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.

ITEM 11B – GM AND DE REPORTS

GM AND DE REPORTS

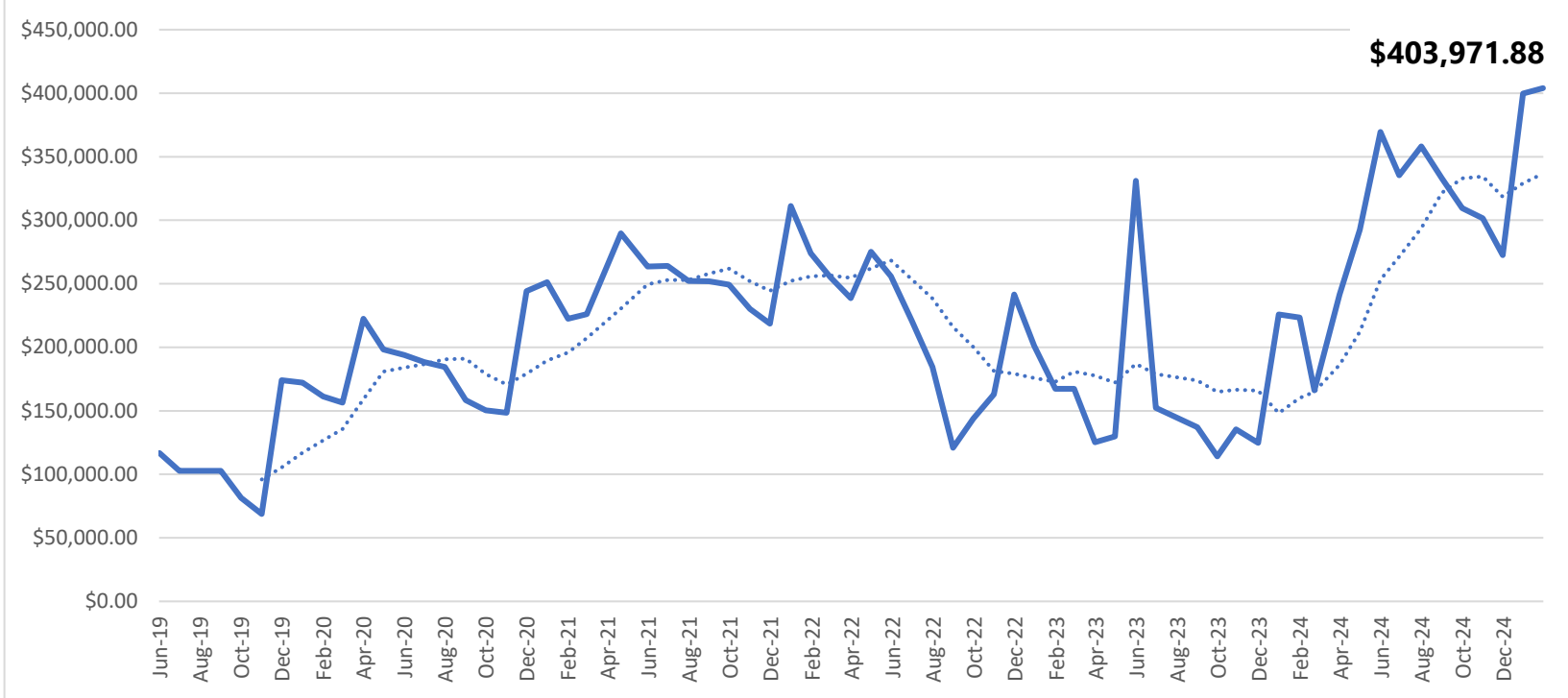
Summary Project Status Report

City of Solvang possible connection	Budget: 	Schedule:
<ul style="list-style-type: none"> • Met with Stantec 30% design / conceptual model for force main down Alamo Pintado • WSC final report attached 		
Audit (Moss, Levy & Hartzheim)	Budget: 	Schedule:
<ul style="list-style-type: none"> • 2023-24 Audit – tonight’s agenda, last year we can use them 		

Other:

- Attended January Los Olivos School Board Meeting – President Kennedy presented
- Attended January City of Solvang meeting – upgrade project status report, connection
- Met with CCRWQCB / County EHS / President Kennedy to discuss status, next steps, LAFCO meeting
- Setting meeting with Dunn
- Meeting with City of Solvang next week
- Posting on Facebook in addition to NextDoor
- GSI completed groundwater sampling on November 20, test results posted on website
- Due to legal changes, moving recordings to YouTube
- Support DE Pike in efforts to complete WRF grant – appears complete waiting for funds

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



Financial Status

As of: 1/29/2025 (58% 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	1/29/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Revenues				
Taxes				
3066 -- Special Tax Assessment	0.00	143,840.93	143,840.93	--
Taxes	0.00	143,840.93	143,840.93	--
Use of Money and Property				
3380 -- Interest Income	0.00	4,903.21	4,903.21	--
Use of Money and Property	0.00	4,903.21	4,903.21	--
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	0.00	32,608.42	32,608.42	--
Intergovernmental Revenue-Other	0.00	32,608.42	32,608.42	--
Revenues	0.00	181,352.56	181,352.56	--
Expenditures				
Services and Supplies				
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	48,854.76	-48,854.76	--
7508 -- Legal Fees	0.00	10,305.60	-10,305.60	--
7510 -- Contractual Services	0.00	39,034.45	-39,034.45	--
Services and Supplies	0.00	103,864.67	-103,864.67	--
Expenditures	0.00	103,864.67	-103,864.67	--
Los Olivos CSD	0.00	77,487.89	77,487.89	--
Net Financial Impact	0.00	77,487.89	77,487.89	--

Cash Balances

As of: 1/29/2025
Accounting Period: OPEN

Selection Criteria: Fund = 3490

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

Fund	1/1/2025 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	1/29/2025 Ending Balance
3490 -- Los Olivos CSD	399,703.71	0.00	146,285.18	0.00	142,017.01	403,971.88
Total Report	399,703.71	0.00	146,285.18	0.00	142,017.01	403,971.88

General Ledger Trial Balance

As of: 1/29/2025
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 1/31/2025
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	324,224.67	331,451.32	251,704.11	403,971.88
0240 -- Interest Receivable	2,259.32	4,903.21	7,162.53	0.00
Total Assets	326,483.99	336,354.53	258,866.64	403,971.88
Total Assets & Other Debits	326,483.99	336,354.53	258,866.64	403,971.88
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,900.00	2,900.00	0.00
1015 -- EFT Payable	0.00	100,964.67	100,964.67	0.00
1210 -- Accounts Payable	0.00	103,864.67	103,864.67	0.00
Total Liabilities	0.00	207,729.34	207,729.34	0.00
Equity				
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	103,864.67	0.00	103,864.67
Total Equity	-326,483.99	251,704.11	329,192.00	-403,971.88
Total Liabilities, Equity & Other Credits	-326,483.99	459,433.45	536,921.34	-403,971.88
Total Los Olivos CSD	0.00	795,787.98	795,787.98	0.00